

NSTAR ELECTRIC COMPANY
OTHER ELECTRIC REVENUES

FERC	Description	Test Year 06/30/2016	Reclass	Adjusted Test Year 06/30/2016	Pro forma Adjustment	Test Year Pro Forma	Reference
(A)	(B)	(C)	(D)		(D)	(E)	
	Restoration and Other Fees:						
456	Account Restoration at the Meter	\$ 326,595	\$ -	\$ 326,595	\$ 1,344,954	\$ 1,671,549	Line 39
903	CGI/Warrant	-	60,000	60,000	138,804	198,804	Line 40
456	Pole Reconnects	-	-	-	11,954	11,954	Line 41
456	Manhole Reconnects	-	-	-	5,324	5,324	Line 42
456	Returned Check Fees	373,320	-	373,320	94,996	468,316	Line 43
456	Sales Tax Abatements	-	-	-	117,622	117,622	Line 44
	Total	699,915	60,000	759,915	1,713,654	2,473,569	
456	Belmont Service Contract	449,077	-	449,077	(449,077)	-	
456	Other Electric Revenue	9,383,811	-	9,383,811	-	9,383,811	
	Total	\$ 10,532,803	\$ 60,000	\$ 10,592,803	\$ 1,264,577	\$ 11,857,380	

Line Notes

Col. (G)	Quantity	Blended Cost	Total	Reference
21 Account Restoration at the Meter	23,533	\$ 71.03	\$ 1,671,549	Attachment DPU-6-4(b), Attachment DPU-6-11
22 CGI/Warrant	927	\$ 214.46	\$ 198,804	Attachment DPU-6-4(c)
23 Pole Reconnects	118	\$ 101.31	\$ 11,954	Attachment DPU-6-4(g), Attachment DPU-6-11
24 Manhole Reconnects	33	\$ 161.34	\$ 5,324	Attachment DPU-6-4(g), Attachment DPU-6-11
25 Returned Check Fees	42,621	\$ 10.99	\$ 468,316	Attachment DPU-6-4(a) and DPU 6-5
26 Sales Tax Abatements	2,260	\$ 52.05	\$ 117,622	Attachment DPU 6-4(d)
			\$ 2,473,570	

Note: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY

OTHER REVENUES - Rent from Electric Property

FERC (A)	Description (B)	Test Year 06/30/2016 (C)	Proforma Adjustment (D)	Test Year Proforma (E)	Reference (F)
454	RCN Pole Attachment Fees	\$ 2,401,664	\$ (577,328)	\$ 1,824,336	Line 35
454	NSTAR Gas Rent of NSTAR Electric owned Facilities	666,539	(61,007)	605,532	Line 39
454	NSTAR Gas Rent of NSTAR Electric owned Facilities - New Bedford	39,540	1,542,042	1,581,582	WP DPH-5, Page 3 Line 40
454	Other Rent from Electric Property	4,541,068	82,424	4,623,493	Balance of Account 454 (not listed above)
	Rent from Electric Property	\$ 7,648,811	\$ 986,131	\$ 8,634,942	Sum of Lines 19 thru 25
<u>Notes</u>					
	RCN Billing starting 1/1/2016	\$ 173,398			
	Less : Transmission Portion	(21,370)			
	Monthly RCN Pole Attachment Fees	\$ 152,028			
	12 months	12			
	Total RCN Pole Attachment Fees Revenue	\$ 1,824,336			
	NSTAR Gas Monthly Rent for NSTAR Electric owned facilities starting 1/1/2016	\$ 50,461			
	12 months	12			
	Total NSTAR Gas Rent for NSTAR Electric owned facilities -Plymouth Somerville, Hyde Park	\$ 605,532			

Note: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
PRO FORMA ADJUSTMENT
LEASE REVENUE
NEW BEDFORD AREA WORK CENTER

Account Description	1 2017 (B)	2 2018 (C)	3 2019 (D)	4 2020 (E)	5 2021 (F)
Gross Plant	\$ 29,868,260	\$ 29,868,260	\$ 29,868,260	\$ 29,868,260	\$ 29,868,260
Accumulated Depreciation	(430,642)	(1,291,925)	(2,153,208)	(3,014,491)	(3,875,774)
Net Plant	\$ 29,437,618	\$ 28,576,335	\$ 27,715,052	\$ 26,853,769	\$ 25,992,486
Pre-Tax Rate of Return	11.41%	11.41%	11.41%	11.41%	11.41%
Pre-Tax Return	\$ 3,360,012	\$ 3,261,705	\$ 3,163,398	\$ 3,065,091	\$ 2,966,784
Depreciation Expense	\$ 430,642	\$ 861,283	\$ 861,283	\$ 861,283	\$ 861,283
Property Tax Expense	\$ 1,060,637	\$ 1,029,605	\$ 998,573	\$ 967,541	\$ 936,509
Revenue Requirement (Annual)	\$ 4,851,291	\$ 5,152,594	\$ 5,023,255	\$ 4,893,916	\$ 4,764,577
Discount Rate	6.83%	After-Tax WACC			
Revenue Requirement (NPV)	\$ 20,359,951				
Revenue Requirement (Levelized)	\$ 4,942,442				
NSTAR Gas Company % Share	32%	Proportionate share of occupancy			
Revenue Requirement (Levelized NSTAR Gas Share)	\$ 1,581,582				
Test Year Lease Revenue	\$ 39,540				
Pro Forma Adjustment	\$ 1,542,042				

Note: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
NON-BASIC SERVICE
UNCOLLECTIBLES EXPENSE

Period (A)	Net Write-offs Excluding Prior Judgments (B)	Retail Revenue (C)	Net Write-offs as a % of Retail Revenue (D)
July 2013 - June 2014	\$ 12,442,887	\$ 1,650,013,468	0.7541%
July 2014 - June 2015	\$ 10,820,741	\$ 1,515,497,625	0.7140%
July 2015 - June 2016	\$ 10,660,301	\$ 1,623,411,077	0.6567%
3 Year Average	\$ 11,307,976	\$ 1,596,307,390	0.7084%

Note: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
NON-BASIC SERVICE
UNCOLLECTIBLES EXPENSE

Description	12 Months Ended 06/30/2014	12 Months Ended 06/30/2015	12 Months Ended 06/30/2016
(A)	(B)	(C)	(D)
Non-Basic Service Net Write-offs			
- Net Write-offs	\$ 25,107,091	\$ 18,099,610	\$ 19,508,980
- Adjustment for Prior Judgments	(4,263,290)	-	-
Subtotal	\$ 20,843,801	\$ 18,099,610	\$ 19,508,980
- Basic Service Write-offs	(8,400,914)	(7,278,869)	(8,848,679)
Total	\$ 12,442,887	\$ 10,820,741	\$ 10,660,301
Non-Basic Service Retail Revenue			
- Total Retail Revenue	\$ 2,389,910,932	\$ 2,500,216,799	\$ 2,323,773,401
- Basic Service Revenue	(739,897,464)	(984,719,174)	(700,362,324)
Total	\$ 1,650,013,468	\$ 1,515,497,625	\$ 1,623,411,077

Note: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY

DUES AND MEMBERSHIPS

Account	Description	Test Year Actual 06/30/2016	Pro Forma Adjustments	Test Year Pro Forma
(A)	(B)	(C)	(D)	(E)
923000 : Outside Services				
	AMERICAN BENEFITS COUNCIL	1,565		1,565
	AMERICAN CHEMISTRY COUNCIL	290		290
	BENTLEY UNIVERSITY CWB	807		807
	BOARD OF BAR OVERSEERS	114		114
	CAEL	2,324		2,324
	CGA LABOR GUILD	162		162
	COLOR MEDIA GROUP INC	131		131
	CORPORATE EXECUTIVE BOARD	37,977		37,977
	DMEC	133		133
	EDISON ELECTRIC INSTITUTE	12,770		12,770
	ELECTRIC UTILITY INDUSTRY SUSTAINABLE	8,145		8,145
	ENERGY COUNCIL OF THE NORTHEAST	5,502		5,502
	ENERGY INDUSTRY CBT ALLIANCE	2,260		2,260
	ENVIRONMENTAL BUSINESS COUNCIL OF	651		651
	EQUAL EMPLOYMENT ADVISORY COUNCIL	4,431		4,431
	ETHICS & COMPLIANCE OFFICER ASSOCIATION	1,629		1,629
	INDEPENDENT ELECTRICAL	192		192
	INTERNATIONAL INSTITUTE FOR CONFLICT	2,647		2,647
	LAWYERS COLLABORATIVE FOR DIVERSITY INC	2,812		2,812
	LAWYERS DIARY & MANUAL LLC	31		31
	MEA ANNUAL DUES	14,405		14,405
	NORTHEAST HUMAN RESOURCES ASSOCIATION	5,326		5,326
	PRO BONO PARTNERSHIP	2,481		2,481
	PROJECT MANAGEMENT RESOURCE GROUP INC	807		807
	SOCIETY FOR HUMAN RESOURCE	61		61
	STATE HOUSE NEWS SERVICES LLC	1,751		1,751
	TAX EXECUTIVES INSTITUTE INC	76		76
	THE BUREAU OF NATIONAL AFFAIRS INC	11,173		11,173
	THE PARTNERSHIP INC	2,298		2,298
	UNIVERSITY OF MASSACHUSETTS BOSTON	332		332
	WIRES	19,523		19,523
	WORLDDATWORK	77		77
	CAPE COD CHAMBER OF COMMERCE	795		795
	OTHER DUES AND MEMEBERSHIPS	21,717	(21,717)	-
	Total Dues and Membership Fees	165,394	(21,717)	143,678
930200: Misc General Exp				
	495 METROWEST PARTNERSHIP	9,000		9,000
	ASSOCIATED IND OF MASS, INC	16,000		16,000
	BACK BAY ASSOCIATION	726		726
	EDISON ELECTRIC INSTITUTE	339,679		339,679
	GREATER BOSTON CHAMBER OF	31,000		31,000
	JOBS FOR MASSACHUSETTS INC	15,000		15,000
	LEXINGTON CHAMBER OF COMMERCE	1,000		1,000
	MARTHAS VINEYARD CHAMBER OF COMMERCE	299		299
	MASS ALLIANCE FOR ECON DEVEL	20,000		20,000
	MASS BUSINESS ROUNDTABLE	15,550		15,550
	MASSACHUSETTS COMPETITIVE PARTNERSHIP	30,000		30,000
	NEW BEDFORD AREA CHAMBER OF COMMERCE	170		170
	NEW ENGLAND CLEAN ENERGY COUNCIL	10,000		10,000
	NEWMARKET BUSINESS ASSOCIATION	600		600
	NEWTON NEEDHAM CHAMBER OF COMMERCE	775		775
	SOMERVILLE CHAMBER OF COMMERCE	600		600
	THE NEW ENGLAND COUNCIL	30,000		30,000
	WORCESTER REGIONAL CHAMBER OF COMMERCE	2,200		2,200
	CAMBRIDGE CHAMBER OF COMMERCE	1,500		1,500
	BROOKLINE CHAMBER OF COMMERCE	2,200		2,200
	UMASS DARTMOUTH FNDT	2,500		2,500
	METROWEST CHAMBER OF COMMERCE	2,204		2,204
	WORCESTER REGIONAL RES BUR	3,500		3,500
	MARLBOROUGH REGIONAL	1,887		1,887
	NEPONSET VALLEY CHAMBER OF COMMERCE	2,420		2,420
	PLYMOUTH AREA CHAMBER OF COMMERCE	1,750		1,750
	OTHER DUES AND MEMEBERSHIPS	71,363	(71,363)	-
	Total Dues and Membership Fees	611,923	(71,363)	540,560
903003: Cust AR + Coll- Cust Care - Support				
	UTILITY ANALYTICS INSTITUTE	3,246		3,246
586110: General Supervision and Admin				
	ENERGY COUNCIL OF THE NORTHEAST	1,699		1,699
916000: Miscellaneous Sales Expenses				
	NAIOP, Commercial Real Estate Development Association	2,296		2,296
TOTAL DUES AND MEMBERSHIPS		784,558	(93,080)	691,479

Note: Numbers may not add due to rounding

H.O. I.O.

NSTAR ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS

TEST YEAR PRO FORMA

MEDICAL EXPENSE

	Non-Represented			Represented - L369			Represented - L12004			Represented - EESCO			Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
	Enrollment as of 6/30/16 (#) (B)	2017 Net Annual Cost per Employee (S) (C)	Pro Forma Test Year (B)*(C) (D)	Enrollment as of 6/30/16 (#) (E)	2017 Net Annual Cost per Employee (S) (F)	Pro Forma Test Year (E)*(F) (G)	Enrollment as of 6/30/16 (#) (H)	2017 Net Annual Cost per Employee (S) (I)	Pro Forma Test Year (H)*(I) (J)	Enrollment as of 6/30/16 (#) (K)	2017 Net Annual Cost per Employee (S) (L)	Pro Forma Test Year (J)*(K) (M)		
Description (A)														(O)
MEDICAL - NSTAR ELECTRIC														
PPO 100 EE Only	36	8,282	\$ 298,140	247	7,718	\$ 1,906,297	1	7,718	\$ 7,718	-	8,282	\$ -		
PPO 100 EE + Spouse	46	15,873	730,158	-	-	-	-	-	-	-	15,873	-		
PPO 100 EE + Child(ren)	19	13,803	262,250	-	-	-	-	-	-	-	13,803	-		
PPO 100 Employee +1	-	-	-	235	16,207	3,808,692	4	16,207	64,829	-	-	-		
PPO 100 Family	98	22,775	2,231,907	494	23,925	11,818,831	2	23,925	47,850	-	22,775	-		
Total PPO 100	199		\$ 3,522,456	976		\$ 17,533,820	7		\$ 120,396	-		\$ -		\$ 21,176,672
PPO 90 EE Only	15	8,282	\$ 124,225	36	7,362	\$ 265,015	1	7,362	\$ 7,362	-	8,282	\$ -		
PPO 90 EE + Spouse	6	15,873	95,238	-	-	-	-	-	-	-	15,873	-		
PPO 90 EE + Child(ren)	3	13,803	41,408	-	-	-	-	-	-	-	13,803	-		
PPO 90 Employee +1	-	-	-	13	15,459	200,965	-	15,459	-	-	-	-		
PPO 90 Family	5	22,775	113,873	18	22,821	410,769	-	22,821	-	-	22,775	-		
Total PPO 90	29		\$ 374,744	67		\$ 876,750	1		\$ 7,362	-		\$ -		\$ 1,258,855
Saver EE Only	13	7,015	\$ 91,196	46	6,679	\$ 307,221	-	6,799	\$ -	-	7,015	\$ -		
Saver EE + Spouse	6	14,092	84,553	-	-	-	-	-	-	-	14,092	-		
Saver EE + Child(ren)	5	12,188	60,942	-	-	-	-	-	-	-	12,188	-		
Saver Employee +1	-	-	-	21	14,025	294,535	-	14,267	-	-	-	-		
Saver Family	34	20,439	694,918	64	20,704	1,325,069	-	20,946	-	-	20,439	-		
Total Saver	58		\$ 931,609	131		\$ 1,926,825	-		\$ -	-		\$ -		\$ 2,858,434
Medical Opt-out/Blank	39	500	\$ 19,502	134	500	\$ 67,005	1	500	\$ 500	-	500	\$ -		\$ 87,007
NSTAR ELECTRIC MEDICAL EXPENSE	325		\$ 4,848,310	1,308		\$ 20,404,400	9		\$ 128,258	-		\$ -		Line 28 + 35 + 42 + 44
MEDICAL - EESCO														
PPO 100 EE Only	418	8,282	\$ 3,461,742	95	7,718	\$ 733,191	2	7,718	\$ 15,436	7	8,282	\$ 57,972		
PPO 100 EE + Spouse	280	15,873	4,444,440	-	-	-	-	-	-	9	15,873	142,857		
PPO 100 EE + Child(ren)	184	13,803	2,539,686	-	-	-	-	-	-	3	13,803	41,408		
PPO 100 Employee +1	-	-	-	74	16,207	1,199,333	2	16,207	32,414	2	-	-		
PPO 100 Family	412	22,775	9,383,119	66	23,925	1,579,034	2	23,925	47,850	7	22,775	159,422		
Total PPO 100	1,294		\$ 19,828,987	235		\$ 3,511,558	6		\$ 95,700	28		\$ 401,659		\$ 23,837,903
PPO 90 EE Only	141	8,282	\$ 1,167,717	7	7,362	\$ 51,531	-	7,362	\$ -	2	8,282	\$ 16,563		
PPO 90 EE + Spouse	61	15,873	968,253	-	-	-	-	-	-	1	15,873	15,873		
PPO 90 EE + Child(ren)	53	13,803	731,540	-	-	-	-	-	-	1	13,803	13,803		
PPO 90 Employee +1	-	-	-	3	15,459	46,377	-	15,459	-	-	-	-		
PPO 90 Family	128	22,775	2,915,144	8	22,821	182,564	-	22,821	-	1	22,775	22,775		
Total PPO 90	383		\$ 5,782,653	18		\$ 280,471	-		\$ -	5		\$ 69,014		\$ 6,132,138
Saver EE Only	65	7,015	\$ 455,980	9	6,679	\$ 60,108	1	6,799	\$ 6,799	1	7,015	\$ 7,015		
Saver EE + Spouse	42	14,092	591,872	-	-	-	-	-	-	2	14,092	28,184		
Saver EE + Child(ren)	22	12,188	268,145	-	-	-	-	-	-	1	12,188	12,188		
Saver Employee +1	-	-	-	6	14,025	84,153	2	14,267	28,533	-	-	-		
Saver Family	162	20,439	3,311,079	10	20,704	207,042	-	20,946	-	11	20,439	224,826		
Total Saver	291		\$ 4,627,077	25		\$ 351,303	3		\$ 35,333	15		\$ 272,214		\$ 5,285,927
Medical Opt-out/Blank	254	500	\$ 127,010	46	500	\$ 23,002	-	500	\$ -	9	500	\$ 4,500		\$ 154,512
EESCO MEDICAL EXPENSE	2,222		\$ 30,365,727	324		\$ 4,166,335	9		\$ 131,032	57		\$ 747,387		Line 55 + 62 + 69 + 71
EESCO ALLOCATED TO NSTAR ELECTRIC	610		\$ 8,341,465	89		\$ 1,144,492	2		\$ 35,995	16		\$ 205,307		Line 73 * 27.47%

H.O. O.

NSTAR ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

DENTAL EXPENSE

Description (A)	Non-Represented 2016 Net Annual			Represented - L369 2016 Net Annual			Represented - L12004 2016 Net Annual			Represented - EESCO 2016 Net Annual			Pro Forma Test Year (D) + (G) + (J) + (M) (N)	Reference (O)
	Enrollment as of 6/30/16 (B)	Cost per Employee (C)	Pro Forma Test Year (B)*(C) (D)	Enrollment as of 6/30/16 (E)	Cost per Employee (F)	Pro Forma Test Year (E)*(F) (G)	Enrollment as of 6/30/16 (H)	Cost per Employee (I)	Pro Forma Test Year (H)*(I) (J)	Enrollment as of 6/30/16 (K)	Cost per Employee (L)	Pro Forma Test Year (K)*(L) (M)		
DENTAL - NSTAR ELECTRIC														
Dental 1000 EE Only	11	349	\$ 3,843	6	373	\$ 2,236	-	373	\$ -	-	349	\$ -		
Dental 1000 EE + Spouse	4	733	2,933	-	-	-	-	-	-	-	733	-		
Dental 1000 EE + Child(ren)	-	629	-	-	-	-	-	-	-	-	629	-		
Dental 1000 Employee + 1	-	-	-	1	782	782	-	782	-	-	-	-		
Dental 1000 Family	9	1,083	9,743	-	1,155	-	-	1,155	-	-	1,083	-		
Total Dental 1000	24		\$ 16,518	7		\$ 3,018	-		\$ -	-		\$ -	\$ 19,536	
Dental 1800 EE Only	58	349	\$ 20,254	331	484	\$ 160,111	2	484	\$ 967	-	349	\$ -		
Dental 1800 EE + Spouse	61	733	44,725	-	-	-	-	-	-	-	733	-		
Dental 1800 EE + Child(ren)	23	629	14,457	-	-	-	-	-	-	-	629	-		
Dental 1800 Employee + 1	-	-	-	283	1,016	287,471	5	1,016	5,079	-	-	-		
Dental 1800 Family	142	1,083	153,718	622	1,500	932,851	2	1,500	3,000	-	1,083	-		
Total Dental 1800	284		\$ 233,154	1,236		\$ 1,380,433	9		\$ 9,046	-		\$ -	\$ 1,622,633	
Dental Opt-out/Blank	17	-	\$ -	65	-	\$ -	-	-	\$ -	-	-	\$ -		
NSTAR ELECTRIC DENTAL EXPENSE	325		\$ 249,672	1,308		\$ 1,383,451	9		\$ 9,046	-		\$ -	\$ 1,642,169	Line 28 + 35
DENTAL - EESCO														
Dental 1000 EE Only	150	349	\$ 52,398	4	373	\$ 1,490	-	373	\$ -	5	349	\$ 1,747		
Dental 1000 EE + Spouse	99	733	72,587	-	-	-	-	-	-	2	733	1,466		
Dental 1000 EE + Child(ren)	60	629	37,714	-	-	-	-	-	-	1	629	629		
Dental 1000 Employee + 1	-	-	-	1	782	782	-	782	-	-	-	-		
Dental 1000 Family	164	1,083	177,533	1	1,155	1,155	-	1,155	-	2	1,083	2,165		
Total Dental 1000	473		\$ 340,232	6		\$ 3,427	-		\$ -	10		\$ 6,007	\$ 349,665	
Dental 1800 EE Only	479	349	\$ 167,267	108	484	\$ 52,242	3	484	\$ 1,451	4	349	\$ 1,397		
Dental 1800 EE + Spouse	313	733	229,492	-	-	-	-	-	-	11	733	8,065		
Dental 1800 EE + Child(ren)	207	629	130,112	-	-	-	-	-	-	5	629	3,143		
Dental 1800 Employee + 1	-	-	-	90	1,016	91,422	4	1,016	4,063	1	-	-		
Dental 1800 Family	586	1,083	634,357	95	1,500	142,477	2	1,500	3,000	20	1,083	21,650		
Total Dental 1800	1,585		\$ 1,161,227	293		\$ 286,141	9		\$ 8,514	41		\$ 34,255	\$ 1,490,137	
Dental Opt-out/Blank	164	-	\$ -	25	-	\$ -	-	-	\$ -	6	-	\$ -		
EESCO DENTAL EXPENSE	2,222		\$ 1,501,459	324		\$ 289,568	9		\$ 8,514	57		\$ 40,262	\$ 1,839,803	Line 48 + 55
EESCO ALLOCATED TO NSTAR ELECTRIC	610		\$ 412,451	89		\$ 79,544	2		\$ 2,339	16		\$ 11,060	\$ 505,394	Line 59 * 27.47%

H.O.

NSTAR ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

VISION EXPENSE

Description	Non-Represented			Represented - L369			Represented - L12004			Represented - EESCO			Pro Forma Test Year (D) + (G) + (J) + (M)	Reference
	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (\$)	Pro Forma Test Year (B)*(C) (D)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (\$)	Pro Forma Test Year (E)*(F) (G)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (\$)	Pro Forma Test Year (H)*(I) (J)	Enrollment as of 6/30/16 (#)	2016 Net Annual Cost per Employee (\$)	Pro Forma Test Year (K)*(L) (M)		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
VISION - NSTAR ELECTRIC														
VSP EE Only	57	38	\$ 2,148	317	46	\$ 14,683	2	46	\$ 93	-	38	\$ -		
VSP EE + Spouse	72	79	5,711	-	-	-	-	-	-	-	79	-		
VSP EE + Child(ren)	24	68	1,630	-	-	-	-	-	-	-	68	-		
VSP Employee + 1	-	-	-	286	98	27,902	5	98	488	-	-	-		
VSP Family	142	117	16,614	602	144	86,616	2	144	288	-	117	-		
VSP Opt-out/Blank	30	-	-	103	-	-	-	-	-	-	-	-		
NSTAR ELECTRIC VISION EXPENSE	325		\$ 26,103	1,308		\$ 129,201	9		\$ 868			\$ -	\$ 156,172	
VISION - EESCO														
VSP EE Only	620	38	\$ 23,362	110	46	\$ 5,095	3	46	\$ 139	7	38	\$ 264		
VSP EE + Spouse	444	79	35,218	-	-	-	-	-	-	11	79	873		
VSP EE + Child(ren)	240	68	16,301	-	-	-	-	-	-	6	68	408		
VSP Employee + 1	-	-	-	87	98	8,488	4	98	390	1	-	-		
VSP Family	686	117	80,262	89	144	12,805	2	144	288	21	117	2,457		
VSP Opt-out/Blank	232	-	-	38	-	-	-	-	-	11	-	-		
EESCO VISION EXPENSE	2,222		\$ 155,142	324		\$ 26,388	9		\$ 817	57		\$ 4,001	\$ 186,348	
EESCO ALLOCATED TO NSTAR ELECTRIC	610		\$ 42,618	89		\$ 7,249	2		\$ 224	16		\$ 1,099	\$ 51,190	Line 38 * 27.47%

NSTAR ELECTRIC COMPANY

EMPLOYEE BENEFITS COSTS
TEST YEAR PRO FORMA

NSTAR ELECTRIC COMPANY NON-O&M ALLOCATION PERCENTAGE

	NSTAR Electric	Reference
(A)	(B)	(C)
Other Balance Sheet	304,388.29	
Capital and Removal	19,821,777.56	
Energy Efficiency	20,670.34	
Engineering and Supervision	15,084,768.30	
Fleet Clearing O&M	1,075,952.24	
Fleet Clearing non O&M	1,193,989.19	
Operation and Maintenance	33,296,892.08	
Stores Clearing O&M	5,578.36	
Stores Clearing non O&M	46,702.44	
Other Affiliates	397,420.64	
Total Expenditures - PBR	71,248,139.44	Sum of Line 21 through Line 30
Non O&M \$ including EE	36,823,014.32	Sum of Line 21 through Line 24 + Line 26 + Line 30
O&M \$ excluding EE	34,378,422.68	Line 25 + Line 27 + Line 28
	71,201,437.00	Line 34 + Line 35
non O&M percentage including energy efficiency	51.72%	Line 34 / Line 36
O&M percentage - excluding EE	48.28%	Line 35 / Line 36
	100.00%	Line 39 + Line 40

SERVICE COMPANY NON-O&M ALLOCATION PERCENTAGE

	NSTAR Electric	Reference
(A)	(B)	(C)
Other Balance Sheet	98,291.19	
Capital and Removal	1,036,467.17	
Energy Efficiency	4,736,250.42	
Engineering and Supervision	4,206,155.74	
Fleet Clearing	294,075.15	
Operation and Maintenance	32,189,143.48	
Other Income Statement	(170.83)	
Stores Clearing O&M	326,585.27	
Stores Clearing non O&M	2,734,195.18	
Total Expenditures - GSCOH	45,620,992.77	Sum of Line 50 through Line 58
Non O&M \$ including EE	12,811,188.87	Sum of Line 50 through Line 53 + Line 56 + Line 58
O&M \$ excluding EE	32,809,803.90	Line 54 + Line 55 + Line 57
	45,620,992.77	Line 62 + Line 63
non O&M percentage including energy efficiency	28.08%	Line 62 / Line 64
O&M percentage - excluding EE	71.92%	Line 63 / Line 64
	100.00%	Line 67 + Line 68

NSTAR ELECTRIC COMPANY

INSURANCE PREMIUMS

Line of Coverage (A)	Policy Period From To (B)		Insurance Carrier (C)	Current Premium (D)	Allocation Expense to NSTAR Electric (E)	Less: Transmission Allocation (F)	Allocated Distribution Amount (G)
Property Insurance							
PO5344904P	10/01/2016	10/01/2017	AEGIS	\$ 2,010,808	\$ 445,743	\$ (133,424)	\$ 312,319
31092516GP	10/01/2016	10/01/2017	EIM	861,073	190,877	(57,135)	133,742
035870950	10/01/2016	10/01/2017	National Union Fire Ins Co. of Pittsburg	984,083	218,145	(65,297)	152,848
FA000370720161	10/01/2016	10/01/2017	SCOR	190,358	42,197	(12,631)	29,566
Service fee	10/01/2016	10/01/2017	National Union Fire Ins Co. of Pittsburg	58,500	12,968	(3,882)	9,086
Service fee	10/01/2016	10/01/2017	AON	142,000	31,478	(9,422)	22,056
					<u>\$ 941,408</u>	<u>\$ (281,791)</u>	<u>\$ 659,617</u>
Commercial Crime							
47EPC30243901	04/10/2016	04/10/2017	Berkshire Hathaway Specialty	\$ 64,865	\$ 19,959	\$ (5,974)	13,985
MNN793344012016	04/10/2016	04/10/2017	Axis Insurance	15,065	4,636	(1,388)	3,248
					<u>\$ 24,595</u>	<u>\$ (7,362)</u>	<u>\$ 17,233</u>
Excess General Liability							
XL50437005P	03/15/2016	03/15/2017	AEGIS	\$ 6,728,777	\$ 2,336,231	\$ (275,360)	\$ 2,060,871
1600118001	03/15/2016	03/15/2017	Marsh	400,400	139,019	(16,385)	122,634
253340-16GL	03/15/2016	03/15/2017	EIM	1,701,045	590,603	(69,612)	520,991
U920531-0316	03/15/2016	03/15/2017	Marsh Bermuda	171,600	59,580	(7,022)	52,558
Service fee	03/15/2016	03/15/2017	Marsh	70,000	24,304	(2,865)	21,439
					<u>\$ 3,149,737</u>	<u>\$ (371,244)</u>	<u>\$ 2,778,493</u>
Cyber Risk Liability							
CP5642701P	06/29/2016	06/29/2017	AEGIS	\$ 425,000	\$ 135,950	\$ (16,024)	\$ 119,926
015761769	06/29/2016	06/29/2017	AIG	150,000	47,985	(5,656)	42,329
MTE9033692	06/29/2016	06/29/2017	Greenwich Ins	100,000	31,990	(3,771)	28,219
44007016CY	06/29/2016	06/29/2017	Energy	60,000	19,194	(2,262)	16,932
					<u>\$ 235,119</u>	<u>\$ (27,712)</u>	<u>\$ 207,406</u>
Directors & Officers Liability							
DP5008516P	04/23/2016	04/23/2017	AEGIS	\$ 324,080	\$ 103,670	\$ (12,219)	\$ 91,451
293061-15DO	04/23/2016	04/23/2017	EIM	250,000	79,973	(9,426)	70,547
24MGU16A37462	04/23/2016	04/23/2017	US Specialty	135,000	43,181	(5,089)	38,091
ADX10003939103	04/23/2016	04/23/2017	Endurance	92,000	29,431	(3,469)	25,962
47EPC30247401	04/23/2016	04/23/2017	Berkshire Hathaway Specialty Insurance	200,000	63,980	(7,541)	56,439
DOC938492707	04/23/2016	04/23/2017	Zurich America	105,000	33,590	(3,959)	29,630
105922917	04/23/2016	04/23/2017	Travellers	87,000	27,831	(3,280)	24,551
DOXG2680954A004	04/23/2016	04/23/2017	ACE America	41,500	13,276	(1,565)	11,711
Service fee	04/23/2016	04/23/2017	Marsh	70,000	22,392	(2,639)	19,753
					<u>\$ 417,323</u>	<u>\$ (49,188)</u>	<u>\$ 368,135</u>
Fiduciary & Employee Benefit Liability							
FP5040915P	04/23/2016	04/23/2017	AEGIS	\$ 280,000	\$ 86,156	\$ (10,155)	\$ 76,001
24MGU16A3463	04/23/2016	04/23/2017	US Specialty	51,510	15,850	(1,868)	13,982
273380-16FL	04/23/2016	04/23/2017	EIM	120,604	37,110	(4,374)	32,736
Service fee	04/23/2016	04/23/2017	Marsh	35,000	10,770	(1,269)	9,501
					<u>\$ 149,886</u>	<u>\$ (17,666)</u>	<u>\$ 132,219</u>
Workers' Compensation							
EW769N530271065	05/01/2016	05/01/2017	Liberty Mutual	\$ 886,088	\$ 482,329	\$ (56,850)	\$ 425,479
WC5041605P	05/01/2016	05/01/2017	AEGIS	683,437	76,222	(8,984)	67,238
Service fee	05/01/2016	05/01/2017	Marsh	50,000	27,219	(3,208)	24,011
WC Self-Insurer's Bonds	05/01/2016	05/01/2017	Willis of MA	864	237	(28)	209
WC Self-Insurer's Bonds Renewal	11/01/2015	11/01/2018	Willis of MA	8,781	2,927	(345)	2,582
WC Self-Insurer's Bonds	09/01/2016	09/09/2017	Willis of MA	28,800	7,911	(932)	6,979
WC Self-Insurer's Bonds	01/01/2016	12/31/2016	Willis of MA	71,856	42,672	(5,030)	37,642
WC Self-Insurer's Bonds	01/01/2016	01/01/2017	Willis of MA	51,200	51,200	(6,035)	45,165
					<u>\$ 690,717</u>	<u>\$ (81,412)</u>	<u>\$ 609,306</u>
Grand Total Insurance Premiums					<u>\$ 5,608,784</u>	<u>\$ (836,375)</u>	<u>\$ 4,772,410</u>

Notes:

Col. (E) Property and Crime Insurance Expense - Transmission allocation based on Property Allocation Factor of 29.93% (WP DPH-28, Page 2, Line 33).

All other Insurance Expense - Transmission Allocation based on Labor Allocation Factor of 11.79% (WP DPH-28, Page 2, Line 25).

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY

PAYROLL EXPENSE

Account Description	Total NSTAR Electric Company Payroll from:									Adjusted Test Year By Source Company:		
	NSTAR Electric	Service Company	Other Affiliates	Total Payroll	Non- Distribution O&M	Distribution O&M	Proforma Adjustments	Adjusted Test Year		NSTAR Electric Adjusted Test Year	Service Company Adjusted Test Year	Other Affiliates Adjusted Test Year
	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		(J)	(K)	(L)
Capital, Balance Sheet, and Other	\$ 114,376,053	\$ 13,546,689	\$ 176,178	\$ 128,098,919	\$ (128,098,919)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Operations & Maintenance Expenses - Transmission	\$ 11,595,352	\$ 1,368,473	\$ 19,274	\$ 12,983,099	\$ (12,983,099)	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
Operations & Maintenance Expenses - Distribution												
556 System Control And Load Dispatching	\$ -	\$ 568,798	\$ -	\$ 568,798	\$ (22,466)	\$ 546,332	\$ -	\$ 546,332				
580 Operation Supervision And Engineering	12,686,027	1,265,196	31,833	13,983,055	(40,588)	13,942,467	-	13,942,467				
581 Load Dispatching	6,558,938	-	-	6,558,938	-	6,558,938	-	6,558,938				
582 Station Expenses	5,845,705	434	5,724	5,851,863	-	5,851,863	-	5,851,863				
583 Overhead Line Expenses	8,194,935	3,837	6,022	8,204,794	-	8,204,794	-	8,204,794				
584 Underground Line Expenses	12,273,296	10,076	947	12,284,319	-	12,284,319	-	12,284,319				
585 Street Lighting And Signal System Expenses	630,159	-	-	630,159	-	630,159	-	630,159				
586 Meter Expenses	3,333,761	13,720	-	3,347,481	-	3,347,481	-	3,347,481				
587 Customer Installations Expenses	1,035,209	138	2,180	1,037,528	-	1,037,528	-	1,037,528				
588 Miscellaneous Distribution Expenses	2,344,576	987,969	35,824	3,368,369	(216,209)	3,152,160	-	3,152,160				
591 Maintenance Of Structures	41,184	-	-	41,184	-	41,184	-	41,184				
592 Maintenance Of Station Equipment	2,223,144	(100)	3,294	2,226,338	-	2,226,338	-	2,226,338				
593 Maintenance Of Overhead Lines	14,572,152	571,303	762,210	15,905,665	(3,961,245)	11,944,420	-	11,944,420				
594 Maintenance Of Underground Lines	(23,795)	1,112	7,810	(14,873)	-	(14,873)	-	(14,873)				
595 Maintenance Of Line Transformers	-	256,595	-	256,595	-	256,595	-	256,595				
596 Maintenance Of Street Lighting And Signal Systems	64,226	-	-	64,226	-	64,226	-	64,226				
597 Maintenance Of Meters	338,646	-	-	338,646	-	338,646	-	338,646				
598 Maintenance Of Miscellaneous Distribution Plant	49,282	738,483	-	787,765	-	787,765	-	787,765				
Operations & Maintenance Expenses - Distribution Subtotal	\$ 70,167,445	\$ 4,417,561	\$ 855,844	\$ 75,440,850	\$ (4,240,508)	\$ 71,200,342	\$ -	\$ 71,200,342		\$ 66,845,398	\$ 4,102,353	\$ 252,591
Operations & Maintenance Expenses - Customer												
901 Supervision	\$ (146)	\$ 5,390	\$ -	\$ 5,244	\$ (19,864)	\$ (14,620)	\$ -	\$ (14,620)				
902 Meter Reading Expenses	6,203,704	2,121,208	-	8,324,912	(29,212)	8,295,700	-	8,295,700				
903 Customer Records And Collection Expenses	1,419,086	12,365,293	-	13,784,380	(151,568)	13,632,812	-	13,632,812				
908 Customer Assistance Expenses	40,822	7,657,874	-	7,698,696	(7,321,417)	377,279	-	377,279				
Operations & Maintenance Expenses - Customer Subtotal	\$ 7,663,467	\$ 22,149,765	\$ -	\$ 29,813,232	\$ (7,522,061)	\$ 22,291,170	\$ -	\$ 22,291,170		\$ 7,477,045	\$ 14,814,743	\$ (618)
Operations & Maintenance Expenses - Administrative and General	\$ 2,192,605	\$ 28,195,814	\$ (153,977)	\$ 30,234,442	\$ (3,927,089)	\$ 26,307,352	\$ -	\$ 26,307,352		\$ 1,907,812	\$ 24,533,517	\$ (133,977)
Total	\$ 205,994,921	\$ 69,678,302	\$ 897,319	\$ 276,570,542	\$ (156,771,677)	\$ 119,798,865	\$ -	\$ 119,798,865		\$ 76,230,256	\$ 43,450,613	\$ 117,996
Less: Basic Service Adjustment						(273,494)	-	(273,494)				
Total Distribution Payroll O&M (less: basic service adjustment)						\$ 119,525,370	\$ -	\$ 119,525,370				

NSTAR ELECTRIC COMPANY

PAYROLL EXPENSE

Account Description	Adjusted Test Year	% of total	Payroll Adjustment By FERC Account	Reference
(A)	(B)	(C)	(D)	(E)
Total Payroll Adjustment			\$ 9,071,160	Exh. ES-DPH-2 (East), Sch. DPH-13, Page 2, Line 41
Operations & Maintenance Expenses - Distribution				
556 556 System Control And Load Dispatching	\$ 546,332	0%	\$ 41,463	Line 20* Line 24
580 580 Operation Supervision And Engineering	13,942,467	12%	1,058,138	Line 20* Line 25
581 581 Load Dispatching	6,558,938	5%	497,779	Line 20* Line 26
582 582 Station Expenses	5,851,863	5%	444,116	Line 20* Line 27
583 583 Overhead Line Expenses	8,204,794	7%	622,688	Line 20* Line 28
584 584 Underground Line Expenses	12,284,319	10%	932,296	Line 20* Line 29
585 585 Street Lighting And Signal System Expenses	630,159	1%	47,825	Line 20* Line 30
586 586 Meter Expenses	3,347,481	3%	254,051	Line 20* Line 31
587 587 Customer Installations Expenses	1,037,528	1%	78,741	Line 20* Line 32
588 588 Miscellaneous Distribution Expenses	3,152,160	3%	239,227	Line 20* Line 33
591 591 Maintenance Of Structures	41,184	0%	3,126	Line 20* Line 34
592 592 Maintenance Of Station Equipment	2,226,338	2%	168,964	Line 20* Line 35
593 593 Maintenance Of Overhead Lines	11,944,420	10%	906,500	Line 20* Line 36
594 594 Maintenance Of Underground Lines	(14,873)	0%	(1,129)	Line 20* Line 37
595 595 Maintenance Of Line Transformers	256,595	0%	19,474	Line 20* Line 38
596 596 Maintenance Of Street Lighting And Signal Systems	64,226	0%	4,874	Line 20* Line 39
597 597 Maintenance Of Meters	338,646	0%	25,701	Line 20* Line 40
598 598 Maintenance Of Miscellaneous Distribution Plant	787,765	1%	59,786	Line 20* Line 41
Operations & Maintenance Expenses - Distribution Subtotal	\$ 71,200,342		\$ 5,403,620	Sum of Lines 24 through 41
Operations & Maintenance Expenses - Customer				
901 901 Supervision	\$ (14,620)	0%	\$ (1,110)	Line 20* Line 45
902 902 Meter Reading Expenses	8,295,700	7%	629,587	Line 20* Line 46
903 903 Customer Records And Collection Expenses	13,632,812	11%	1,034,637	Line 20* Line 47
908 908 Customer Assistance Expenses	377,279	0%	28,633	Line 20* Line 48
Operations & Maintenance Expenses - Customer Subtotal	\$ 22,291,170		\$ 1,691,748	Sum of Lines 45 through 48
Operations & Maintenance Expenses - Administrative and General				
920 920 Administrative And General Salaries	\$ 25,997,755	22%	\$ 1,973,052	Line 20* Line 52
923 923 Outside Services Employed	359	0%	27	Line 20* Line 53
926 926 Employee Pensions and Benefits	27,950	0%	2,121	Line 20* Line 54
928 928 Regulatory Commission Expenses	(1,652)	0%	(125)	Line 20* Line 55
930 930 Miscellaneous General Expenses	9,406	0%	714	Line 20* Line 56
	40	0%	3	Line 20* Line 57
Operations & Maintenance Expenses - Administrative and General Subtotal	\$ 26,033,858		\$ 1,975,792	Sum of Lines 52 through 57
Total Payroll Expense	\$ 119,525,370	100%	\$ 9,071,160	Line 42 + Line 49 + Line 58

NSTAR ELECTRIC COMPANY
WESTERN MASSACHUSETTS ELECTRIC COMPANY
VEGETATION MANAGEMENT RESILIENCY TREE WORK PILOT

Description (A)	Pro Forma Adjustments (B)
2017 Vegetation Management Resiliency Tree Work Pilot Expenses	
LiDAR Inspection	\$ 476,000
LiDAR Analysis	100,000
Mid-Cycle Prune	2,875,000
Software and hosting fees	70,000
Total 2017 Expense	\$ 3,521,000
Amortization period	5 years
Annualized expense per year	\$ 704,200
2018 - 2022 Vegetation Management Resiliency Tree Work Pilot Expenses	
<u>Enhanced Mid-Cycle Prune</u>	
Annual mobile LiDAR Survey	\$ 1,400,000
Data Analysis by GeoDigital	100,000
Data Hosting	20,000
Mid Cycle Prune of 700 miles	3,200,000
	\$ 4,720,000
<u>Resiliency Tree Work</u>	
100 miles annually of 3-phase and large and/or critical laterals	\$ 5,000,000
<u>Expanded Hazard Tree Assessment and Removal (RTR)</u>	
Annual Expenses	
Removals	\$ 15,000,000
Data Analysis	50,000
Annual Pilot Expenses	\$ 15,050,000
One Time Study Expenses	
Aerial LiDAR Survey MA Distribution System	\$ 5,600,000
Tree Condition Assessment Study	300,000
	\$ 5,900,000
Amortization period	5 years
Annualized expense per year	\$ 1,180,000
Total Annual Pilot Expense (2018 - 2022)	\$ 25,950,000

NOTE: Numbers may not add due to rounding.

NSTAR ELECTRIC COMPANY
WESTERN MASSACHUSETTS ELECTRIC COMPANY

CUSTOMER ALLOCATION FACTOR

<u>Company</u>	<u>Amount</u>
Total NSTAR Electric	85%
Total WMECO	15%
Total Combined Res, C&I Customers	<u>100%</u>

NOTE: Numbers may not add due to rounding.

NSTAR ELECTRIC COMPANY

RATE CASE EXPENSE

Description	Total Estimate	NSTAR Electric Share	Test Year Pro Forma
(A)	(B)	(C)	(D)
Rate Case Expense:			
Rate Case - Legal (split 50/50)	\$ 1,460,125	50%	\$ 730,063
Rate Case - Production & Filing Fees (50/50)	275,000	50%	137,500
Marginal Cost Study (85/15)	65,250	85%	55,697
Allocated Cost of Service Study (85/15)	620,000	85%	529,232
Cost of Capital Study (50/50)	150,000	50%	75,000
Depreciation Study (50/50)	200,000	50%	100,000
PBR Study (50/50)	695,000	50%	347,500
Contractor Costs (85/15)	450,900	85%	384,888
Total Rate Case Expense	<u>\$ 3,916,275</u>		<u>\$ 2,359,880</u>
			5
			<u>\$ 471,976</u>

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
RESIDUAL O&M INFLATION ADJUSTMENT

Description (A)	Inflation % (B)	Test Year (C)
O&M Expenses		\$ 273,768,542
Less O&M Expenses with Specific Adjustments:		
Postage Expense		4,352,322
Uncollectibles Expense		15,073,652
Fee Free Payment Processing		-
Dues And Memberships		784,558
Employee Benefits Costs		19,870,555
Insurance Expense And Injuries & Damages		7,289,021
Payroll Expense		119,525,370
Variable Compensation		18,170,774
Vegetation Expense Annualization		5,283,642
Vegetation Management Resiliency Tree Work Pilot		-
Rate Case Expense		-
Regulatory Assessments		6,713,485
Lease Expense		3,660,277
Information Systems Expense Adjustment		6,100,492
Amortization Of Gis Costs		-
Storm Cost Adjustment		-
Storm Fund Adjustment		4,500,000
Total O&M Adjustments		\$ 211,324,149
Residual O&M Expense		62,444,393
Inflation Factor		4.870%
Inflation Allowance		\$ 3,041,042
Test year Pro Forma		\$ 65,485,435
<u>Calculation of Inflation Percentage</u>		
NIPA: Chain-type Price Index - GDP mid-point of test year		
4th Quarter 2015 GDP Index	110.50	
1st Quarter 2016 GDP Index	110.63	
Midpoint of Test Year GDP Index - January 1, 2016	110.57	
NIPA: Chain-type Price Index - GDP mid-point of rate year		
2nd Quarter 2018 GDP Index	115.61	
3rd Quarter 2018 GDP Index	116.29	
Midpoint of Rate Year GDP Index - July 1, 2018	115.95	
Projected Inflation Factor	4.870%	
Source:		
Bureau of Economic Analysis; Moody's Analytics		

NSTAR ELECTRIC COMPANY
RESIDUAL O&M INFLATION ADJUSTMENT
Test Year Ending June 30, 2016

Account	Description	(Distribution O&M) Adjusted Test Year Expenses	Postage	Uncollectibles Expense	Dues And Memberships	Employee Benefits Costs	Insurance Expense and Injuries & Damages	Payroll Expense	Variable Compensation	Vegetation Expense Annualization	Regulatory Assessments	Lease Expense	Information Systems Expense Adjustment	Storm Fund Adjustment	Total O&M Adjustments	Residual O&M Expense	Inflation Factor	Inflation Allowance	Residual Pro Forma
Col. A	Col. B	Col. C	Col. D	Col. E	Col. F	Col. G	Col. H	Col. I	Col. J	Col. K	Col. L	Col. M	Col. N	Col. O	Col. P	Col. Q	Col. R	Col. S	Col. T
Total Inflation Adjustment																			
555	Purchased Power	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	4.870%	\$ 0	\$ 0
556	System Control and Load Dispatching	1,025,564	-	-	-	-	-	(546,332)	-	-	-	-	-	-	(546,332)	479,232	4.870%	23,339	502,571
557	Other Expenses	0	-	-	-	-	-	-	-	-	-	-	-	-	-	0	4.870%	0	0
Other Power Supply Expenses		1,025,564	-	-	-	-	-	(546,332)	-	-	-	-	-	-	(546,332)	479,232	-	23,339	502,571
560	Operation Supervision and Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
561	Load Dispatch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
562	Station Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
563	Overhead Lines Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
564	Underground Lines Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
565	Transmission of Electricity by Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
566	Miscellaneous Transmission Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
567	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
568	Maintenance Supervision and Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
569	Maintenance of Structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
570	Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
571	Maintenance of Overhead Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
572	Maintenance of Underground Lines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
573	Maintenance of Misc. Transmission Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
Transmission Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
575	Market Monitoring and Compliance	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	4.870%	(0)	(0)
Regional Market Expenses		(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(0)	(0)
580	Operation Supervision and Engineering	14,614,431	-	-	-	-	-	(13,942,467)	-	-	-	-	-	-	(13,942,467)	671,963	4.870%	32,725	704,688
581	Load Dispatch	7,983,031	-	-	-	-	-	(6,558,938)	-	-	-	-	-	-	(6,558,938)	1,424,093	4.870%	69,353	1,493,447
582	Station Expenses	7,519,961	-	-	-	-	-	(5,851,863)	-	-	-	-	-	-	(5,851,863)	1,668,099	4.870%	81,236	1,749,335
583	Overhead Lines Expenses	11,636,425	-	-	-	-	-	(8,204,794)	-	-	-	-	-	-	(8,204,794)	3,431,631	4.870%	167,120	3,598,751
584	Underground Lines Expenses	19,049,594	-	-	-	-	-	(12,284,319)	-	-	-	-	-	-	(12,284,319)	6,765,276	4.870%	329,469	7,094,745
585	Street Lighting and Signal System Expenses	954,402	-	-	-	-	-	(630,159)	-	-	-	-	-	-	(630,159)	324,243	4.870%	15,791	340,034
586	Motor Expenses	407,854	-	-	-	-	-	(3,347,481)	-	-	-	-	-	-	(3,347,481)	726,373	4.870%	35,374	761,748
587	Customer Installations Expenses	953,369	-	-	-	-	-	(1,037,528)	-	-	-	-	-	-	(1,037,528)	(84,159)	4.870%	(88,257)	-
588	Miscellaneous Expenses	1,370,774	-	-	-	-	-	(3,152,140)	-	(5,283,642)	-	-	-	-	(8,435,802)	(7,065,029)	4.870%	(344,067)	(7,409,096)
589	Rents	1,625,911	-	-	-	-	-	(7,726,403)	-	(6,100,492)	-	(6,100,492)	-	-	(7,726,403)	(6,100,492)	4.870%	(297,094)	(6,397,586)
590	Maintenance Supervision and Engineering	12,564	-	-	-	-	-	-	-	-	-	-	-	-	-	12,564	4.870%	612	13,176
591	Maintenance of Structures	157,968	-	-	-	-	-	(41,184)	-	-	-	-	-	-	(41,184)	116,784	4.870%	5,687	122,471
592	Maintenance of Station Equipment	3,055,536	-	-	-	-	-	(2,226,338)	-	-	-	-	-	-	(2,226,338)	829,198	4.870%	40,382	869,580
593	Maintenance of Overhead Lines	22,554,863	-	-	-	-	-	(11,944,420)	-	-	-	-	-	-	(16,444,420)	6,110,442	4.870%	297,579	6,408,021
594	Maintenance of Underground Lines	3,917,292	-	-	-	-	-	14,873	-	-	-	-	-	-	14,873	3,932,165	4.870%	191,496	4,123,661
595	Maintenance of Line Transformers	374,768	-	-	-	-	-	(256,595)	-	-	-	-	-	-	(256,595)	118,172	4.870%	5,755	123,927
596	Maintenance of Street Lighting and Signal Systems	106,778	-	-	-	-	-	(64,226)	-	-	-	-	-	-	(64,226)	42,552	4.870%	2,072	44,625
597	Maintenance of Meters	355,026	-	-	-	-	-	(338,646)	-	-	-	-	-	-	(338,646)	16,380	4.870%	798	17,178
598	Maintenance of Misc. Distribution Plant	6,814,800	-	-	-	-	-	(787,765)	-	-	-	-	-	-	(787,765)	6,027,036	4.870%	293,517	6,320,552
Distribution Expenses		107,131,347	-	-	-	-	-	(70,654,010)	-	(5,283,642)	-	(1,625,911)	(6,100,492)	(4,500,000)	(88,164,055)	18,967,292	-	923,707	19,890,999
901	Supervision	83,999	-	-	-	-	-	14,620	-	-	-	-	-	-	14,620	98,619	4.870%	4,803	103,421
902	Meter Reading Expenses	10,685,182	-	-	-	-	-	(8,295,700)	-	-	-	-	-	-	(8,295,700)	2,389,482	4.870%	116,368	2,505,850
903	Customer Records and Collection Expenses	25,789,640	(4,352,322)	-	(784,558)	-	-	(13,632,812)	-	-	-	-	-	-	(18,769,692)	7,017,948	4.870%	341,774	7,359,722
904	Uncollectible Accounts	15,842,215	-	(15,073,652)	-	-	-	-	-	-	-	-	-	-	(15,073,652)	768,563	4.870%	37,429	805,992
905	Miscellaneous Customer Accounts Expenses	1,991,011	-	-	-	-	-	-	-	-	-	-	-	-	-	1,991,011	4.870%	96,962	2,087,973
Customer Accounts Expenses		54,390,047	(4,352,322)	(15,073,652)	(784,558)	-	-	(21,913,892)	-	-	-	-	-	-	(42,124,424)	12,265,623	-	397,336	12,862,958
908	Customer Assistance Expenses	500,515	-	-	-	-	-	(377,279)	-	-	-	-	-	-	(377,279)	123,236	4.870%	6,002	129,238
909	Informational and Instructional Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.870%	-	-
910	Miscellaneous Customer Service and Informational Expenses	85,744	-	-	-	-	-	-	-	-	-	-	-	-	-	85,744	4.870%	4,176	89,920
Customer Service and Informational Expenses		586,260	-	-	-	-	-	(377,279)	-	-	-	-	-	-	(377,279)	208,981	-	10,177	219,158
911	Supervision	14,154	-	-	-	-	-	-	-	-	-	-	-	-	-	14,154	4.870%	689	14,843
916	Miscellaneous Sales Expenses	327,123	-	-	-	-	-	-	-	-	-	-	-	-	-	327,123	4.870%	15,931	343,054
Sales Expenses		341,276	-	-	-	-	-	-	-	-	-	-	-	-	-	341,276	-	16,620	357,896
920	Administrative and General Salaries	50,261,183	-	-	-	-	-	(25,997,755)	(18,170,774)	-	-	-	-	-	(44,168,529)	6,092,654	4.870%	296,712	6,389,366
921	Office Supplies and Expenses	3,722,788	-	-	-	-	-	-	-	-	-	-	-	-	-	3,722,788	4.870%	181,300	3,904,088
922	Administrative Expenses Transferred-Cr	(5,698,651)	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,698,651)	4.870%	(277,524)	(5,976,175)
923	Outside Services Employed	23,057,656	-	-	-	-	-	(359)	-	-	-	-	-	-	(359)	23,057,297	4.870%	1,122,890	24,180,188
924	Property Insurance	743,609	-	-	-	-	(743,610)	-	-	(1)	-	-	-	-	(743,610)	(1)	4.870%	(0)	(1)
925	Injuries and Damages	6,739,014	-	-	-	-	(6,545,410)	-	-	-	-	-	-	-	(6,545,410)	193,603	4.870%	9,428	203,032
926	Employee Pensions and Benefits	23,053,787	-	-	-	(19,870,555)	-	(27,950)	-	-	-	-	-	-	(19,898,505)	3,155,282	4.870%	153,662	3,308,944
928	Regulatory Commission Expenses	4,340,562	-	-	-	-	-	1,652	-	-	(6,713,485)	-	-	-	(6,711,833)	(2,371,271)	4.870%	(115,481)	(2,486,752)
930	Miscellaneous General Expenses	2,037,536	-	-	-	-	-	(9,406)	-	-	-	-	-	-	(9,406)	2,028,130	4.870%	98,770	2,126,900
931	Rents	2,034,366	-	-	-	-	-	-	-	-	-	(2,034,366)	-	-	(2,034,366)	0	4.870%	0	0
935	Maintenance of General Plant	2,198	-	-	-	-	-	(40)	-	-	-	-	-	-	(40)	2,158	4.870%	105	2,263
Administrative and General Expenses		110,294,047	-	-	-	(19,870,555)	(7,289,021)	(26,033,858)	(18,170,774)	-	(6,713,485)	(2,034,366)	-	-	(80,112,058)	30,181,989	-	1,469,863	31,651,852
Total Operations and Maintenance Expenses		\$ 273,768,542	\$ (4,352,322)	\$ (15,073,652)	\$ (784,558)	\$ (19,870,555)	\$ (7,289,021)	\$ (119,525,370)	\$ (18,170,774)	\$ (5,283,642)	\$ (6,713,485)	\$ (3,660,277)	\$ (6,100,492)	\$ (4,500,000)	\$ (211,324,149)	\$ 62,444,393	-	\$ 3,041,042	\$ 65,485,435

NSTAR ELECTRIC COMPANY
DEPRECIATION & AMORTIZATION EXPENSE

Account Number	Account Description	Adjusted Actual Plant Balance as of 06/30/16	Depreciation Accrual rates	Depreciation Accrual
(A)	(B)	(C)	(D)	(E)=(C)*(D)
	<u>Intangible Plant</u>			
303	Miscellaneous Intangible Plant	\$ 37,470,482	6.09%	\$ 2,281,952
	Total Intangible Plant	<u>\$ 37,470,482</u>		<u>\$ 2,281,952</u>
	<u>Distribution Plant</u>			
360	Land and Land Rights	\$ 12,268,829		\$ -
361	Structures and Improvements	126,063,190	1.47%	1,853,129
362	Station Equipment	800,629,458	1.92%	15,372,086
364	Poles, Towers and Fixtures	360,418,904	3.12%	11,245,070
365	Overhead Conductors and Devices	666,549,303	3.08%	20,529,719
366	Underground Conduit	633,694,890	2.08%	13,180,854
367	Underground Conductors and Devices	1,365,134,790	2.93%	39,998,449
368	Line Transformers	543,777,484	3.18%	17,292,124
369	Services - Overhead	89,922,930	2.36%	2,122,181
369	Services - Underground	221,758,890	2.92%	6,475,360
370	Meters	203,693,094	5.40%	10,999,427
373	Street Lighting and Signal Systems	21,995,153	2.18%	479,494
	Total Distribution Plant	<u>\$ 5,045,906,915</u>		<u>\$ 139,547,892</u>
	<u>General Plant</u>			
389	Land and Land Rights	\$ 5,436,811		\$ -
390	Structures and Improvements	115,394,270	3.90%	4,500,377
391	Office Furniture and Equipment - Office Furniture	22,380,656	10.29%	2,302,970
391	Office Furniture and Equipment - Computer	-	10.29%	-
392	Transportation Equipment	8,727,435	5.84%	509,682
393	Stores Equipment	377,670	4.00%	15,107
394	Tools, Shop and Garage Equipment	6,901,686	4.00%	276,067
395	Laboratory Equipment	135,521	5.00%	6,776
396	Power Operated Equipment	-	0.00%	-
397	Communication Equipment	38,251,034	6.67%	2,551,344
398	Miscellaneous Equipment	2,125,753	5.00%	106,288
	Total General Plant	<u>\$ 199,730,835</u>		<u>\$ 10,268,610</u>
	Total Unrecovered Reserve Adjustment for Amortization			\$ 128,698
	Total	<u><u>\$ 5,283,108,232</u></u>		<u><u>\$ 152,227,152</u></u>

Notes:

Col. (D): refer to depreciation rates in Exhibit ES-JJS-2.

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
AMORTIZATION OF HARDSHIP RECEIVABLES

Description (A)	Actual (B)	Reference (C)
Total Hardship Receivables	\$ 19,162,406	WP DPH-24, Page 2, Line 26
Amortization Period (years)	<u>5</u>	
Annual Amortization	<u>\$ 3,832,481</u>	Line 20 / Line 22

NOTE: Numbers may not add due to rounding.

NSTAR ELECTRIC COMPANY
AMORTIZATION OF HARDSHIP RECEIVABLES

Hardship	Total	Sum of <30	Sum of 30-60	Sum of 61-90	Sum of 91-120	Sum of 121-150	Sum of 151-180	Sum of 181-240	Sum of 241-360	Sum of 361-720	Sum of 721-1080	Sum of >1080
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
MEDICAL	\$ 12,920,720	263,944	297,202	332,337	349,606	416,601	327,932	523,391	1,106,236	3,263,563	2,011,540	4,028,368
ELDERLY	14,072,857	548,436	415,635	438,999	439,635	492,015	390,116	596,968	1,094,798	3,407,732	2,805,209	3,443,313
YOUTH	574,903	31,208	32,669	41,534	43,510	46,227	33,928	53,706	89,438	128,240	34,578	39,863
Grand Total	<u>\$ 27,568,480</u>	<u>843,589</u>	<u>745,505</u>	<u>812,870</u>	<u>832,751</u>	<u>954,844</u>	<u>751,976</u>	<u>1,174,065</u>	<u>2,290,473</u>	<u>6,799,535</u>	<u>4,851,327</u>	<u>\$ 7,511,544</u>
											<u>\$</u>	<u>19,162,406</u>

NOTE: Numbers may not add due to rounding.

NSTAR ELECTRIC COMPANY
AMORTIZATION OF DEFERRED ASSETS
MERGER COSTS TO ACHIEVE

Description	Company Total Actual
(A)	(B)
Merger Costs to Achieve:	
Total Merger Costs to Achieve	\$ 125,953,317
Allocation Rate (gross plant allocator)	20.81%
Total Amount Allocated to NSTAR Electric	26,210,885
Amortization Period (years)	10
Annual Amortization	\$ 2,621,089

NOTE: Numbers may not add due to rounding.

H.O. _____

NSTAR ELECTRIC COMPANY

ACQUISITION PREMIUM

Description (A)	Actual (B)	Reference (C)
Total Acquisition Premium	\$ 490,023,538	Exhibit ES-DPH-4, Schedule DPH-9, Page 13
Allocation to NSTAR Electric in 1999	85.86%	Exhibit ES-DPH-4, Schedule DPH-9, Page 2
Portion Attributable to NSTAR Electric	420,710,605	Exhibit ES-DPH-4, Schedule DPH-9, Page 14
Amortization Through 6/30/2016	<u>(177,024,108)</u>	202 months of amortization (Sept. 1999 - June 2016) of NSTAR Electric amount (line 24) amortized over 40 years
Balance at 6/30/2016	243,686,497	Line 24 + Line 26 (Account 182325)
Forecast July 2016 to December 20016 Amortization	<u>(5,259,426)</u>	Company records
Forecast 12/31/2016 Balance	238,427,071	Line 28 + Line 30 (Account 182325)
Deferred Income Taxes	95,847,683	Line 32 * 0.402
Tax Gross-Up	<u>64,432,723</u>	(Line 34 / 0.598) - Line 34
Acquisition Premium Regulatory Asset (12/31/2016)	398,707,477	Line 32 + Line 34 + Line 36
Pro Forma Amortization (272 months)	17,590,044	Line 38 / 272 months x 12 months (208 of 480 months of amort. through Dec. 2016)
Test Year	<u>17,590,044</u>	Company records - Account 407395
Pro Forma Adjustment	<u>\$ (0)</u>	Line 40 - Line 42

NOTE: Numbers may not add due to rounding.

PROPERTY TAX EXPENSE
Pro Forma Test Year

		Personal Property	Real Property	Total	2016	Property		Sewer/Water	Total Property
	Town	NBV as of 12/31/15 (1)	FMV as of 12/31/14	Assessment	Actual Mill Rate	Taxes Paid Pro Forma TY	CPA Paid Pro Forma TY	Taxes Paid Pro Forma TY	Taxes Paid Pro Forma TY
	(A)	(B)	(C)	(D)	(E)	(D) * (E) = (F)	(G)	(H)	Sum of (F) thru (H) = (I)
19									
20									
21									
22									
23	Abington	\$ 436,396	\$ 120,600	\$ 556,996	18.35	\$ 10,221	\$ -	\$ -	\$ 10,221
24	Acton	26,774,242	17,200	26,791,442	19.06	510,645	5	-	510,650
25	Acushnet	36,234,421	2,853,500	39,087,921	18.57	725,863	699	-	726,562
26	Aquinnah	1,362,448	-	1,362,448	5.50	7,493	-	-	7,493
27	Arlington	36,358,278	1,382,300	37,740,578	12.56	474,022	204	-	474,226
28	Ashland	14,248,601	789,800	15,038,401	16.70	251,141	244	-	251,385
29	Avon	128,315	-	128,315	33.77	4,333	-	-	4,333
30	Barnstable- BA COM FD	11,599,866	522,500	12,122,366	11.60	140,619	135.43	-	140,755
31	Barnstable- BA RES FD	-	267,700	267,700	12.50	3,346	76.91	-	3,423
32	Barnstable- HY COM FD	46,399,463	990,400	47,389,863	12.58	596,164	256.71	-	596,421
33	Barnstable- COM COM FD	56,710,450	238,100	56,948,550	9.86	561,513	61.72	-	561,574
34	Barnstable- COM RES FD	-	340,000	340,000	10.76	3,658	97.31	-	3,756
35	Barnstable- CTT COM FD	10,310,987	103,400	10,414,387	10.90	113,517	26.80	-	113,544
36	Barnstable- WB COM FD	3,866,626	841,700	4,708,326	11.34	53,392	218.16	-	53,611
37	Barnstable- WB RES FD	-	333,700	333,700	12.24	4,084	95.50	-	4,180
38	Bedford	22,091,150	392,400	22,483,550	32.04	720,373	377	-	720,750
39	Bellingham- PP	12,495,814	-	12,495,814	20.60	257,414	-	-	257,414
40	Bellingham- COM	-	1,193,500	1,193,500	20.72	24,729	-	-	24,729
41	Bellingham- RES	-	146,200	146,200	14.34	2,097	-	-	2,097
42	Belmont	64,620,532	-	64,620,532	12.69	820,035	-	-	820,035
43	Billerica	40,238	-	40,238	33.44	1,346	-	-	1,346
44	Blackstone	7,410,906	1,070,800	8,481,706	19.26	163,358	-	-	163,358
45	Boston-COM	2,099,700,000	120,460,800	2,220,160,800	25.37	52,255,479	22,773	-	52,278,253
46	Boston-RES	-	1,247,500	1,247,500	10.59	13,211	-	-	13,211
47	Bourne	-	266,400	266,400	10.30	2,744	82	-	2,826
48	Bourne- FD 1	19,254,729	1,948,500	21,203,229	10.37	219,877	602	-	220,480
49	Bourne- FD 2	39,793,106	436,000	40,229,106	11.03	443,727	134	-	443,861
50	Bourne- FD 3	5,134,589	-	5,134,589	11.14	57,199	-	-	57,199
51	Braintree - PP	1,239,538	-	1,239,538	23.61	29,265	-	-	29,265
52	Braintree- COM	-	642,700	642,700	23.72	15,245	152	-	15,397
53	Braintree - RES	-	40,000	40,000	10.74	430	-	-	430
54	Brewster	15,133,864	2,300	15,136,164	8.39	126,992	0.58	-	126,993
55	Bridgewater	262,606	-	262,606	15.61	4,099	-	-	4,099
56	Brocton	447,701	1,315,600	1,763,301	32.94	58,083	-	-	58,083
57	Brookline- COM	92,709,500	8,495,800	101,205,300	16.20	1,639,526	-	-	1,639,526
58	Brookline- RES	-	1,200	1,200	9.88	12	-	-	12
59	Burlington	47,575,799	4,021,000	51,596,799	28.10	1,449,870	-	-	1,449,870
60	Cambridge- COM	248,560,240	33,147,478	281,707,718	16.12	4,541,128	16,146	957	4,558,231
61	Cambridge- RES	-	694,622	694,622	6.49	4,508	-	-	4,508
62	Canton	66,625,155	714,200	67,339,355	26.34	1,773,719	135	-	1,773,854
63	Carlisle	9,390,506	-	9,390,506	17.62	165,461	-	-	165,461
64	Carver- COM	79,082,748	3,305,700	82,388,448	27.31	2,250,029	2,708	-	2,252,737
65	Chatham	11,401,227	400,400	11,801,627	5.03	59,362	121	-	59,483
66	Chelsea	96,262,869	3,245,100	99,507,969	30.51	3,035,988	1,256	-	3,037,244
67	Chilmark	4,886,221	402,200	5,288,421	2.68	14,173	32	-	14,205
68	Concord	335,599	-	335,599	14.07	4,722	-	-	4,722
69	Constellation Mystic Power LLC	-	-	-	-	-	-	-	372,089
70	Dartmouth- PP FD1	36,606,884	-	36,606,884	15.71	575,094	-	-	575,094
71	Dartmouth- PP FD2	7,621,872	-	7,621,872	16.57	126,294	-	-	126,294
72	Dartmouth- PP FD3	28,707,845	-	28,707,845	17.31	496,933	-	-	496,933
73	Dartmouth- RE FD1	-	106,100	106,100	15.78	1,674	25	-	1,699
74	Dartmouth- RE FD2	-	191,500	191,500	16.64	3,187	44	-	3,231
75	Dartmouth- RE FD3	-	543,500	543,500	17.38	9,446	126	-	9,572
76	Dedham	25,449,782	711,600	26,161,382	31.36	820,421	-	2,167	822,587
77	Dennis	20,603,281	443,700	21,046,981	6.15	129,439	82	-	129,521
78	Dover	22,746,346	2,159,800	24,906,146	13.05	325,025	-	-	325,025
79	Duxbury	22,745,222	1,015,500	23,760,722	15.51	368,529	139	-	368,668
80	East Bridgewater	1,649,763	2,060,700	3,710,463	18.30	67,901	-	-	67,901
81	Eastham	8,020,009	357,300	8,377,309	7.90	66,181	85	-	66,265
82	Edgartown	13,602,191	258,800	13,860,991	3.55	49,207	28	-	49,234
83	Everett	71,370,700	-	71,370,700	35.69	2,547,220	-	-	2,547,220
84	Fairhaven- COM	11,326,802	247,500	11,574,302	24.27	280,908	134	-	281,042
85	Fairhaven- RES	-	1,101,600	1,101,600	12.04	13,263	15	-	13,278
86	Fall River	800,655	-	800,655	30.64	24,532	-	-	24,532
87	Falmouth	118,571,686	4,695,900	123,267,586	8.53	1,051,473	1,202	-	1,052,674
88	Framingham- COM	97,332,009	4,287,100	101,619,109	36.52	3,711,130	-	-	3,711,130
89	Framingham- RES	-	337,500	337,500	16.71	5,640	-	-	5,640
90	Franklin	2,549,742	267,100	2,816,842	14.58	41,070	-	-	41,070
91	Freetown- COM	11,900,261	364,400	12,264,661	21.22	260,256	-	-	260,256
92	Freetown- RES	-	46,200	46,200	13.22	611	-	-	611
93	Halifax - PP	1,095,613	2,094,000	3,189,613	18.53	59,104	-	-	59,104
94	Hanson	1,221,791	476,000	1,697,791	15.98	27,131	82	-	27,213
95	Harwich	20,202,198	1,293,100	21,495,298	8.97	192,813	348	-	193,161
96	Holbrook	16,590,394	8,963,400	25,553,794	39.87	1,018,830	-	376	1,019,206
97	Holliston	16,369,663	2,147,900	18,517,563	18.52	342,945	595	-	343,541
98	Hopkinton	36,710,830	2,452,200	39,163,030	16.80	657,939	417	-	658,356
99	Kingston	19,158,624	1,824,100	20,982,724	16.50	346,215	233	-	346,448
100	Lakeville	701,294	-	701,294	13.86	9,720	-	-	9,720
101	Lexington	73,392,016	12,576,000	85,968,016	28.13	2,418,280	10,613	-	2,428,893
102	Lincoln	12,974,680	-	12,974,680	18.05	234,193	-	-	234,193
103	Malden	2,994,782	-	2,994,782	22.04	66,005	-	-	66,005
104	Marion	11,264,708	318,500	11,583,208	11.41	132,164	73	-	132,237
105	Marshfield	27,897,998	2,305,900	30,203,898	13.72	414,397	908	-	415,305
106	Mashpee	21,978,228	1,518,600	23,496,828	9.19	215,936	414	2,265	218,614
107	Mattapoisett	10,782,801	294,700	11,077,501	13.07	144,783	39	-	144,821
									91,310,195.86

NSTAR ELECTRIC COMPANY

PROPERTY TAX EXPENSE

Town	Personal Property NBV as of 12/31/15 (1)	Real Property FMV as of 12/31/14	Total Assessment	2016 Actual Mill Rate	Property Taxes Paid Pro Forma TY	CPA Paid Pro Forma TY	Sewer/Water Taxes Paid Pro Forma TY	Total Property Taxes Paid Pro Forma TY
(A)	(B)	(C)	(D)	(E)	(D) * (E) = (F)	(G)	(H)	Sum of (F) thru (H) = (I)
Maynard	10,637,961	649,000	11,286,961	30.57	345,042	-	-	345,042
Medfield	14,285,518	1,005,800	15,291,318	16.89	258,270	-	-	258,270
Medford	357,102	-	357,102	20.46	7,306	-	-	7,306
Medway	76,590,800	13,793,600	90,384,400	17.92	1,619,688	16,790	-	1,636,479
Melrose	4,165,260	-	4,165,260	18.54	77,224	-	-	77,224
Mendon	7,727,114	414,100	8,141,214	17.75	144,507	5	-	144,512
Middleborough	12,169,117	223,000	12,392,117	16.77	207,816	37	-	207,853
Middleborough-RES	-	1,450,500	1,450,500	15.77	22,874	21	-	22,896
Milford- COM	3,173,137	555,400	3,728,537	30.42	113,422	-	-	113,422
Milford- RES	-	52,000	52,000	16.79	873	-	-	873
Millis	8,854,822	122,300	8,977,122	18.42	165,359	4	-	165,363
Millville	1,291,842	760,600	2,052,442	16.11	33,065	-	-	33,065
Milton- COM	46,691,873	506,900	47,198,773	21.51	1,015,246	-	-	1,015,246
Milton- RES	-	967,500	967,500	13.56	13,119	-	-	13,119
Natick	47,926,423	2,895,200	50,821,623	13.49	685,584	-	-	685,584
Needham- COM	54,940,603	5,101,900	60,042,503	23.63	1,418,804	2,411	-	1,421,215
Needham- RES	-	1,275,700	1,275,700	11.89	15,168	232	-	15,400
New Bedford	106,814,624	11,159,600	117,974,224	36.03	4,250,611	4,796	-	4,255,407
Newton	148,811,600	8,728,300	157,539,900	21.27	3,350,874	1,857	-	3,352,730
Norfolk	11,800,803	824,400	12,625,203	18.22	230,031	148	-	230,179
Norwood	345,004	-	345,004	22.46	7,749	-	-	7,749
Oakbluffs	16,155,223	1,715,600	17,870,823	8.15	145,647	395	-	146,042
Orleans	16,922,121	3,486,300	20,408,421	6.33	129,185	662	-	129,847
Pembroke	1,547,116	-	1,547,116	15.10	23,361	-	-	23,361
Plymouth	155,307,446	12,630,868	167,938,314	16.58	2,784,417	3,141	-	2,787,559
Plympton	19,245,443	1,194,000	20,439,443	18.03	368,523	327	-	368,850
Provincetown	8,585,659	822,800	9,408,459	7.45	70,093	368	-	70,461
Quincy	213,276	-	213,276	28.71	6,123	-	-	6,123
Randolph- COM	553,455	40,100	593,555	31.83	18,893	26	-	18,918
Randolph- RES	-	267,300	267,300	16.18	4,325	18	-	4,343
Reading	389,395	-	389,395	14.03	5,463	-	-	5,463
Rochester	19,628,522	982,000	20,610,522	14.39	296,585	-	-	296,585
Sandwich	47,782,390	6,471,700	54,254,090	14.93	810,014	3,117	35,783	848,913
Saugus	772,461	-	772,461	25.78	19,914	-	-	19,914
Scituate	1,145,672	-	1,145,672	14.09	16,143	-	-	16,143
Sharon	21,002,587	977,200	21,979,787	19.62	431,243	192	-	431,435
Sherborn	15,434,872	1,393,800	16,828,672	20.46	344,315	-	-	344,315
Somerville- COM	81,640,083	20,013,500	101,653,583	18.81	1,912,104	5,280	-	1,917,384
Somerville- RES	-	18,100	18,100	11.67	211	-	-	211
Southborough	1,605,120	-	1,605,120	16.38	26,292	-	-	26,292
Stoneham	20,049,728	398,700	20,448,428	23.21	474,608	-	-	474,608
Stoughton	52,622,874	2,681,000	55,303,874	25.79	1,426,287	1,037	-	1,427,324
Stoughton- RES	-	20,300	20,300	14.49	294	-	-	294
Sudbury- COM	72,428,774	1,494,800	73,923,574	25.01	1,848,829	-	-	1,848,829
Sudbury- RES	-	521,100	521,100	17.74	9,244	171	-	9,415
Tisbury	14,355,780	2,308,300	16,664,080	8.55	142,478	592	-	143,070
Truro	9,297,335	113,300	9,410,635	6.98	65,686	24	-	65,710
Uxbridge	3,526,677	1,552,200	5,078,877	16.96	86,138	-	-	86,138
Wakefield	14,134	-	14,134	25.95	367	-	-	367
Walpole	62,150,757	6,747,800	68,898,557	20.41	1,406,220	-	-	1,406,220
Waltham	124,775,288	4,199,400	128,974,688	29.04	3,745,425	3,439	-	3,748,864
Wareham- WFD	44,390,859	1,592,600	45,983,459	13.45	618,478	528	-	619,005
Wareham- OFD	14,796,956	106,400	14,903,356	13.98	208,349	31	439	208,819
Watertown	30,623,576	2,149,700	32,773,276	25.32	829,819	-	-	829,819
Wayland	16,534,668	117,100	16,651,768	18.14	302,063	32	-	302,095
Wellesley	27,623	-	27,623	11.79	326	-	-	326
Wellfleet	8,131,743	812,200	8,943,943	6.78	60,640	165	-	60,805
West Tisbury	10,605,561	9,300	10,614,861	5.97	63,371	-	-	63,371
Westford	1,524	-	1,524	16.41	25	-	-	25
Weston	17,790,170	-	17,790,170	12.40	220,598	-	-	220,598
Westport	11,525,377	-	11,525,377	7.97	91,857	-	-	91,857
Westwood- COM	26,915,135	49,984,700	76,899,835	28.20	2,168,575	-	-	2,168,575
Westwood- RES	-	639,300	639,300	14.57	9,315	-	-	9,315
Weymouth	15,313,525	2,224,300	17,537,825	20.20	354,264	449	-	354,713
Whitman	1,942,136	2,559,100	4,501,236	15.08	67,879	-	-	67,879
Wilmington	776,214	1,487,200	2,263,414	32.46	73,470	-	-	73,470
Winchester	26,220,765	1,269,700	27,490,465	11.59	318,614	-	-	318,614
Woburn- COM	88,087,659	4,509,400	92,597,059	24.97	2,312,149	-	-	2,312,149
Woburn- RES	-	965,400	965,400	9.94	9,596	-	-	9,596
Yarmouth	24,124,495	4,960,500	29,084,995	10.02	291,432	1,491	-	292,923
Total for All Towns	\$ 5,625,369,176	\$ 441,774,368	\$ 6,067,143,544		\$ 129,471,981	\$ 110,027	\$ 41,986	\$ 129,996,083

Composite Mill Rate

21.43

Less: Non-Utility Property (Line 93 * 0.15%)

\$ (198,890)

Total Property Taxes

\$ 129,797,193

Notes:

(1) For towns using new methodology, personal property values are as of 12/31/15 based on fiscal year 2017 bills.

NOTE: Numbers may not add due to rounding

Notes:

(1) For towns using new methodology, personal property values are as of 12/31/14 based on fiscal year 2016 bills.

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY
PAYROLL and OTHER TAX SUMMARY

Description	FERC Account	Test Year	Transmission Elimination	Normalizing Adjustments	Normalized Distribution Payroll & Other Taxes	7.589% Payroll Increase	Pro-Forma Distribution Payroll & Other Taxes
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
FICA	408020	\$ 6,992,364	\$ (824,155)	\$ -	\$ 6,168,209	\$ 468,125	\$ 6,636,334
Medicare	408050	1,889,395	(222,694)	-	1,666,702	126,491	1,793,193
Federal Unemployment	408010	51,850	(6,111)	-	45,739	-	45,739
State Unemployment			-				
Massachusetts	408011	155,814	(18,365)	-	137,449	-	137,449
Connecticut	408001	135,054	(15,918)	-	119,136	-	119,136
New Hampshire	4081H0	3,157	(372)	-	2,785	-	2,785
District of Columbia	408360	9	(1)	-	8	-	8
Michigan	408MI0	(7)	1	-	(6)	-	(6)
Universal Health (MA)	408180	45,767	(5,394)	-	40,372	-	40,372
Payroll Taxes		9,273,402	(1,093,010)	-	8,180,392	594,616	8,775,009
Insurance Premium Excise (CT)	408600	230,381	-	-	230,381	-	230,381
Sales Tax (MA)	408700	(240,104)	-	244,023	3,918	-	3,918
Tangible Property (MA MFG Excise)	408300	790,488	-	484,512	1,275,000	-	1,275,000
Payroll and Other Taxes		10,054,167	(1,093,010)	728,535	9,689,692	594,616	10,284,308
Oth Inc and Ded	408200	6,646	-				
Util Op Inc - Other	408630	(0)	0				
Total Taxes Other Than Income & Property Tax		\$ 10,060,813	\$ (1,093,010)				

Notes:

Col. E, Line 31: Reflects removal of out-of-period sales tax adjustments.

Col. E, Line 32: Reflects removal of out-of-period credits related to tangible property tax.

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY

MATERIALS AND SUPPLIES
13 Month Average

	(a)	(b)	(c)	(d)	(e)	(f)	(g)=(a) thru (f)	(h) = - (d)	(i) = (g) + (h)	(j)	(k) = (d) + (j)	(l) = (g) - (k)
	154010 Materials + Supplies - Other	154015 Slow Moving Inventory	154050 Stock Invoice Clearance	154055 Transmission ERP Inventory Holding	154070 Automotive Inventory	154650 Obsolete Non-Nuc Inventory Reserve	154 Total Transmission and Distribution	Less 154055 Transmission ERP Inventory Holding	154 Adjusted Total Transmission and Distribution	Transmission Adjustment to 154 Transmission and Distribution	Total Transmission Inventory	154 Distribution
20	June-15	46,266,701	5,927,705	1,894,859	603,705	-	(940,332)	53,752,638	(603,705)	53,148,933	8,294,306	44,854,627
21	July-15	46,016,004	5,927,705	1,842,445	605,748	-	(940,332)	53,451,570	(605,748)	52,845,822	8,247,003	44,598,819
22	August-15	35,066,472	5,927,705	1,774,132	605,748	-	(940,332)	42,433,725	(605,748)	41,827,978	6,527,583	35,300,395
23	September-15	33,315,529	5,927,705	1,390,482	607,721	-	(940,332)	40,301,105	(607,721)	39,693,384	6,194,462	33,498,922
24	October-15	33,213,219	5,927,705	1,480,106	606,045	-	(940,332)	40,286,743	(606,045)	39,680,698	6,192,483	33,488,215
25	November-15	32,664,154	4,213,922	1,496,567	613,702	-	(940,332)	38,048,013	(613,702)	37,434,310	5,841,916	31,592,394
26	December-15	30,993,490	4,213,922	1,518,705	613,121	-	(940,332)	36,398,906	(613,121)	35,785,785	5,584,651	30,201,134
27	January-16	30,698,480	4,213,922	1,702,498	611,668	-	(940,332)	36,286,237	(611,668)	35,674,569	5,567,295	30,107,274
28	February-16	32,714,771	4,213,922	1,751,789	611,668	-	(940,332)	38,351,818	(611,668)	37,740,149	5,889,645	31,850,504
29	March-16	36,240,539	3,920,489	1,760,891	611,668	-	(940,332)	41,593,255	(611,668)	40,981,586	6,395,497	34,586,090
30	April-16	37,232,625	3,920,489	1,695,674	590,600	-	(940,332)	42,499,056	(590,600)	41,908,456	6,540,142	35,368,315
31	May-16	36,848,451	3,991,844	901,936	590,600	-	(940,332)	41,392,500	(590,600)	40,801,900	6,367,455	34,434,445
32	June-16	36,428,093	3,991,844	932,627	590,600	-	(940,332)	41,002,832	(590,600)	40,412,232	6,306,644	34,105,588
33	13 Month Average	\$ 35,976,810	\$ 4,793,760	\$ 1,549,439	\$ 604,815	\$ -	\$ (940,332)	\$ 41,984,492	\$ (604,815)	\$ 41,379,677	\$ 6,457,622	\$ 34,922,056

Per CY 2015 FERC Form 1 Transmission Related M&S:

Line 5 col. (c) footnote	\$ 8,071,715
Line 8 col. (c)	\$ 222,591
	\$ 8,294,306

Notes:

Col. (a) through (f): Company records

NSTAR ELECTRIC COMPANY

PLANT IN SERVICE BY MAJOR PROPERTY GROUPING
PLANT IN SERVICE CLASSIFIED (ACCOUNT 101 + 106)
DEPRECIABLE PLANT DETAIL

Account Number	Account Description	Test Year Actual 06/30/16	Transmission Plant In Service Adjustments	Solar Plant In Service Adjustments	Rate Base Audit Plant In Service Adjustments	Rebranding Plant In Service Adjustments	ARO Plant In Service Adjustments	Adjusted Plant Balance 06/30/16	Electric Avenue Pro-forma 2016 Additions	New Bedford AWC Pro-forma 2016 Additions	Seafood Way Pro-forma 2016 Additions	Pro-forma 2016 Retirements	Pro-forma 2016 Transfers	Other Plant In Service Adjustments	Pro-forma Plant Balance as of 06/30/16
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = Sum of (C) through (H)	(J)	(K)	(L)	(M)	(N)	(O)	(P) = Sum of (J) through (O)
<u>Intangible Plant</u>															
303	Miscellaneous Intangible Plant	\$ 42,477,038	\$ (5,006,556)	\$ -	\$ -	\$ -	\$ -	\$ 37,470,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,470,482
	Total Intangible Plant	\$ 42,477,038	\$ (5,006,556)	\$ -	\$ -	\$ -	\$ -	\$ 37,470,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,470,482
<u>Other Production Plant</u>															
340	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
344	Generators	-	-	-	-	-	-	-	-	-	-	-	-	-	-
345	Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Asset Retirement Costs for Other Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Production Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Transmission Plant</u>															
350	Land and Land Rights	\$ 31,627,999	\$ (31,627,999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Structures and Improvements	65,916,707	(65,916,707)	-	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	944,564,692	(944,564,692)	-	-	-	-	-	-	-	-	-	-	-	-
354	Towers and Fixtures	37,328,628	(37,328,628)	-	-	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	299,375,615	(299,375,615)	-	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors and Devices	182,132,028	(182,132,028)	-	-	-	-	-	-	-	-	-	-	-	-
357	Underground Conduit	99,382,696	(99,382,696)	-	-	-	-	-	-	-	-	-	-	-	-
358	Underground Conductors and Devices	492,097,098	(492,097,098)	-	-	-	-	-	-	-	-	-	-	-	-
359	Roads and Trails	36,144,280	(36,144,280)	-	-	-	-	-	-	-	-	-	-	-	-
359.1	Asset Retirement Costs for Transmission Plant	650,184	(650,184)	-	-	-	-	-	-	-	-	-	-	-	-
	Total Transmission Plant	\$ 2,189,219,927	\$ (2,189,219,927)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Distribution Plant</u>															
360	Land and Land Rights	\$ 12,268,829	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,268,829	\$ -	\$ 29,868,260	\$ -	\$ -	\$ -	\$ -	\$ 12,268,829
361	Structures and Improvements	96,194,930	-	-	-	-	-	96,194,930	-	-	-	-	-	-	126,063,190
362	Station Equipment	746,186,587	-	-	(4,096,979)	-	-	742,089,608	24,556,686	-	33,983,164	-	-	-	800,629,458
364	Poles, Towers and Fixtures	360,418,904	-	-	-	-	-	360,418,904	-	-	-	-	-	-	360,418,904
365	Overhead Conductors and Devices	666,549,303	-	-	-	-	-	666,549,303	-	-	-	-	-	-	666,549,303
366	Underground Conduit	616,466,883	-	-	-	-	-	616,566,314	-	-	-	-	-	-	633,694,890
367	Underground Conductors and Devices	1,362,580,694	-	-	99,431	-	-	1,365,134,790	8,392,791	-	8,735,785	-	-	-	1,365,134,790
368	Line Transformers	551,500,219	-	-	(7,722,735)	-	-	543,777,484	-	-	-	-	-	-	543,777,484
369	Services	314,235,916	-	-	(2,554,096)	-	-	311,681,820	-	-	-	-	-	-	311,681,820
370	Meters	203,693,094	-	-	-	-	-	203,693,094	-	-	-	-	-	-	203,693,094
371	Installations on Customer Premises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
373	Street Lighting and Signal Systems	21,995,153	-	-	-	-	-	21,995,153	-	-	-	-	-	-	21,995,153
374	Asset Retirement Costs for Distribution Plant	9,368,060	-	-	-	-	(9,368,060)	-	-	-	-	-	-	-	-
	Total Distribution Plant	\$ 4,961,458,572	\$ -	\$ -	\$ (11,720,283)	\$ -	\$ (9,368,060)	\$ 4,940,370,229	\$ 32,949,477	\$ 29,868,260	\$ 42,718,949	\$ -	\$ -	\$ -	\$ 5,045,906,915
<u>General Plant</u>															
389	Land and Land Rights	\$ 6,163,242	\$ (726,430)	\$ -	\$ -	\$ -	\$ -	\$ 5,436,811	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,436,811
390	Structures and Improvements	130,886,385	(15,426,924)	-	-	-	(65,192)	115,394,270	-	-	-	-	-	-	115,394,270
391	Office Furniture and Equipment	25,371,010	(2,990,354)	-	-	-	-	22,380,656	-	-	-	-	-	-	22,380,656
392	Transportation Equipment	9,893,536	(1,166,102)	-	-	-	-	8,727,435	-	-	-	-	-	-	8,727,435
393	Stores Equipment	428,131	(50,462)	-	-	-	-	377,670	-	-	-	-	-	-	377,670
394	Tools, Shop and Garage Equipment	7,823,843	(922,157)	-	-	-	-	6,901,686	-	-	-	-	-	-	6,901,686
395	Laboratory Equipment	153,628	(18,107)	-	-	-	-	135,521	-	-	-	-	-	-	135,521
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communication Equipment	43,361,882	(5,110,848)	-	-	-	-	38,251,034	-	-	-	-	-	-	38,251,034
398	Miscellaneous Equipment	2,409,782	(284,029)	-	-	-	-	2,125,753	-	-	-	-	-	-	2,125,753
	Total General Plant	\$ 226,491,440	\$ (26,695,414)	\$ -	\$ -	\$ (65,192)	\$ -	\$ 199,730,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,730,835
	Total	\$ 7,419,646,977	\$ (2,220,921,897)	\$ -	\$ (11,720,283)	\$ (65,192)	\$ (9,368,060)	\$ 5,177,571,546	\$ 32,949,477	\$ 29,868,260	\$ 42,718,949	\$ -	\$ -	\$ -	\$ 5,283,108,232

NOTE: Numbers may not add due to rounding

NSTAR ELECTRIC COMPANY

ALLOCATION FACTORS

Description	Tariff Section	Amount	Reference
(A)	(B)	(C)	(D)
Transmission Wages & Salaries Allocation Factor	I.A.1		
Transmission Related Direct Wages & Salaries		\$ 13,450,370	FF1: Page 354.21(b)
Total Direct Wages & Salaries		\$ 155,373,338	FF1: Page 354.28(b)
Administrative & General Wages & Salaries		41,256,755	FF1: Page 354.27(b)
Net Total Direct Wages & Salaries		\$ 114,116,583	Line 21 - Line 22
Transmission Wages & Salaries Allocation Factor		11.7865%	Line 19 / Line 23
Plant Allocation Factor	I.A.2		
Transmission Plant Investment		\$ 2,189,219,927	FF1: Page 207.58(g)
HQ Leases		-	
Transmission Related General Plant		26,695,414	Line 41 below
Transmission Related Intangible Plant		5,006,556	Line 45 below
Total Transmission Plant Investment		\$ 2,220,921,897	Sum Lines 29 thru 32
Total Plant in Service		\$ 7,419,646,977	FF1: Page 207.104(g)
Plant Allocation Factor		29.9330%	Line 33 / Line 35
General Plant		226,491,440	FF1: Page 207.99(g)
Labor Allocator		11.7865%	Line 25 above
General Plant - Transmission Related		26,695,414	Line 39 * Line 40
Intangible Plant		42,477,038	FF1: Page 205.5(g)
Labor Allocator		11.7865%	Line 25 above
Intangible Plant - Transmission Related		5,006,556	Line 43 * Line 44

NSTAR ELECTRIC COMPANY
RATE BASE VERIFICATION ADJUSTMENTS

Account(s)	Amount	Description	Reference
Col. A	Col. B	Col. C	Col. D
368	\$ 9,785	Retirement of a 1975 vintage asset not found during physical observation test	2015 Rate Base Verification Report at p.7
368	\$ 11,291,765	Retirement of Line Transformers on the FIFO basis due to correct discrepancy between PowerPlan and GIS systems*	2015 Rate Base Verification Report at p.10
362/368	\$ 3,997,548	Reclass of distribution lines, single network vaults (SNV) and tertiary network vaults (TNV)	2015 Rate Base Verification Report at p.14
362/366	\$ 99,431	Reclass of distribution lines, single network vaults (SNV) and tertiary network vaults (TNV)	2016 Rate Base Verification Report at p.5
369/367	\$ 2,554,096	Reclass of an asset in Services (369) which represented work performed on Martha's Vineyard that should have been classified as Overhead Conductors & Devices (367)	2016 Rate Base Verification Report at p.5
368	\$ 418,733	Reverse transformer workorders that should have been expensed not capitalized**	2016 Rate Base Verification Report at p.8

Notes

* Col. (C), Line 21 - As of June 30, 2016, the Company had retired \$1,514,830 of the full amount of \$12,806,596 listed in the report.

** Col. (C), Line 28 - The Company identified additional work orders which required adjustments in the test year.

NSTAR ELECTRIC COMPANY
DEPRECIATION & AMORTIZATION RESERVE

Account Number	Account Description	Ending Test Year Reserve 06/30/16	Transmission Acc. Reserve Adjustments	Solar Acc. Reserve Adjustments	Rate Base Audit Acc. Reserve Adjustments	Other Acc. Reserve Adjustments	ARO Acc. Reserve Adjustments	Adjusted Reserve Balance 06/30/16	Depreciation Accrual	Pro Forma 2016 Activity Retirements	Cost of Removal	Salvage and Other Credits	Transfers / Adjustments	Pro-forma Reserve Balance as of 06/30/16
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I) = Sum of (C) through (H)	(J)	(K)	(L)	(M)	(N)	(O) = Sum of (I) through (N)
<u>Intangible Plant</u>														
303	Miscellaneous Intangible Plant	\$ 16,729,545	\$ (1,971,828)	\$ -	\$ -	\$ -	\$ -	\$ 14,757,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,757,717
303	Total Intangible Plant	\$ 16,729,545	\$ (1,971,828)	\$ -	\$ -	\$ -	\$ -	\$ 14,757,717	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,757,717
<u>Other Production Plant</u>														
340	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
341	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-
344	Generators	-	-	-	-	-	-	-	-	-	-	-	-	-
345	Accessory Electric Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
346	Misc Power Equip	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Cottage St Interconnection	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Goodwin Interconnection	-	-	-	-	-	-	-	-	-	-	-	-	-
362	Pittsfield Interconnection	-	-	-	-	-	-	-	-	-	-	-	-	-
347	Asset Retirement Costs for Other Production	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Production Plant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Transmission Plant</u>														
350	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Structures and Improvements	34,938,811	(34,938,811)	-	-	-	-	-	-	-	-	-	-	-
353	Station Equipment	204,532,840	(204,532,840)	-	-	-	-	-	-	-	-	-	-	-
354	Towers and Fixtures	27,402,204	(27,402,204)	-	-	-	-	-	-	-	-	-	-	-
355	Poles and Fixtures	38,439,577	(38,439,577)	-	-	-	-	-	-	-	-	-	-	-
356	Overhead Conductors and Devices	35,304,830	(35,304,830)	-	-	-	-	-	-	-	-	-	-	-
357	Underground Conduit	16,014,784	(16,014,784)	-	-	-	-	-	-	-	-	-	-	-
358	Underground Conductors and Devices	145,308,493	(145,308,493)	-	-	-	-	-	-	-	-	-	-	-
359	Roads and Trails	3,373,654	(3,373,654)	-	-	-	-	-	-	-	-	-	-	-
359.1	Asset Retirement Costs for Transmission Plant	338,719	(338,719)	-	-	-	-	-	-	-	-	-	-	-
Total Transmission Plant		\$ 505,653,912	\$ (505,653,912)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Distribution Plant</u>														
360	Land and Land Rights	(14,134)	\$ -	\$ -	\$ -	\$ -	\$ -	(14,134)	-	-	-	-	\$ -	(14,134)
361	Structures and Improvements	38,163,149	-	-	-	-	-	38,163,149	-	-	-	-	-	38,163,149
362	Station Equipment	243,316,698	-	-	-	-	-	243,316,698	-	-	-	-	-	243,316,698
364	Poles, Towers and Fixtures	118,031,528	-	-	-	-	-	118,031,528	-	-	-	-	-	118,031,528
365	Overhead Conductors and Devices	156,781,613	-	-	-	-	-	156,781,613	-	-	-	-	-	156,781,613
366	Underground Conduit	204,229,947	-	-	-	-	-	204,229,947	-	-	-	-	-	204,229,947
367	Underground Conductors and Devices	445,785,386	-	-	-	1,250,000	-	447,035,386	-	-	-	-	-	447,035,386
368	Line Transformers	169,925,307	-	-	(11,301,550)	-	-	158,623,757	-	-	-	-	-	158,623,757
369	Services	126,364,501	-	-	-	-	-	126,364,501	-	-	-	-	-	126,364,501
370	Meters	62,575,991	-	-	-	-	-	62,575,991	-	-	-	-	-	62,575,991
371	Installations on Customers' Premises	-	-	-	-	-	-	-	-	-	-	-	-	-
373	Street Lighting and Signal Systems	17,965,418	-	-	-	-	-	17,965,418	-	-	-	-	-	17,965,418
374	Asset Retirement Costs for Distribution Plant	4,503,387	-	-	-	-	(4,503,387)	-	-	-	-	-	-	-
360 - 373	Total Distribution Plant	\$ 1,587,628,789	\$ -	\$ -	\$ (11,301,550)	\$ 1,250,000	\$ (4,503,387)	\$ 1,573,073,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,573,073,852
<u>General Plant</u>														
389	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	-
322	Reactor Plant Equipment	2,516,108	(296,561)	-	-	-	-	2,219,547	-	-	-	-	-	2,219,547
390	Structures and Improvements	41,251,793	(4,862,143)	-	-	-	-	36,389,651	-	-	-	-	-	36,389,651
391	Office Furniture and Equipment	18,103,454	(2,133,764)	-	-	-	-	15,969,690	-	-	-	-	-	15,969,690
392	Transportation Equipment	686,504	(80,915)	-	-	-	-	605,589	-	-	-	-	-	605,589
393	Stores Equipment	10,661	(1,257)	-	-	-	-	9,405	-	-	-	-	-	9,405
394	Tools, Shop and Garage Equipment	2,503,648	(295,092)	-	-	-	-	2,208,555	-	-	-	-	-	2,208,555
395	Laboratory Equipment	(302,317)	35,633	-	-	-	-	(266,684)	-	-	-	-	-	(266,684)
396	Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communication Equipment	7,408,561	(873,210)	-	-	-	-	6,535,351	-	-	-	-	-	6,535,351
398	Miscellaneous Equipment	1,073,341	(126,509)	-	-	-	-	946,831	-	-	-	-	-	946,831
389 - 398	Total General Plant	\$ 73,251,753	\$ (8,633,818)	\$ -	\$ -	\$ -	\$ -	\$ 64,617,936	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,617,936
Total		\$ 2,183,263,999	\$ (516,259,558)	\$ -	\$ (11,301,550)	\$ 1,250,000	\$ (4,503,387)	\$ 1,652,449,505	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,652,449,505
FFI page 219 Acc. Reserve		\$ 2,159,883,718												
FFI page 200 Acc. Amortization - Intangible		16,729,545												
FFI page 200 Acc. Amortization - General		6,650,736												
Total - check		\$ 2,183,263,999												

NOTE: Numbers may not add due to rounding

H.O. _____

NSTAR ELECTRIC COMPANY
ACCUMULATED DEFERRED INCOME TAXES

Account Number	Account Description	FERC FFI ADIT 06/30/16	Reclass 06/30/16	Total Test Year ADIT 06/30/16	Less: Transmission Related ADIT 06/30/16	Adjusted Test Year ADIT 06/30/16	Adjusted Test Year Rate Base ADIT	Adjusted Test Year Non Rate Base ADIT
(A)	(B)	(C)	(D)	(E)	(F)	(G)=(E)+(F)	(H)	(I)
190000	Accumulated Deferred Income Tax	\$ 115,140,359	\$ (226,585)	\$ 114,913,774	\$ (4,264,361)	\$ 110,649,414	\$ 33,905,581	\$ 76,743,832
	Blank Line	-	-	-	-	-	-	-
190	Subtotal	\$ 115,140,359	\$ (226,585)	\$ 114,913,774	\$ (4,264,361)	\$ 110,649,414	\$ 33,905,581	\$ 76,743,832
282000	ADIT - Fed - Liberalized Prop	\$ (1,143,104,796)	\$ -	\$ (1,143,104,796)	\$ 342,165,559	\$ (800,939,237)	\$ (800,939,237)	\$ -
282020	ADIT - MA - Liberalized Prop	(151,458,102)	-	(151,458,102)	\$ 45,335,954	(106,122,148)	(106,122,148)	-
	Blank line	-	-	-	-	-	-	-
282	Subtotal	\$ (1,294,562,898)	\$ -	\$ (1,294,562,898)	\$ 387,501,512	\$ (907,061,386)	\$ (907,061,386)	\$ -
283010	Federal Adit Non Prop	\$ (220,927,001)	\$ -	\$ (220,927,001)	\$ 8,129,523	\$ (212,797,478)	\$ (19,827,731)	\$ (192,969,748)
283020	Mass Adit Non Property	(46,620,132)	-	(46,620,132)	1,715,496	(44,904,636)	(4,184,058)	(40,720,577.5)
283030	FASB109 Accum Def Income Tax	(4,872,758)	-	(4,872,758)	1,458,563	(3,414,196)	(3,414,196)	-
283070	FASB109 Accum DIT	(44,581,380)	-	(44,581,380)	13,344,545	(31,236,836)	(31,236,836)	-
283090	FASB109 Mass Accum Def Income Tax	(36,945,567)	-	(36,945,567)	11,058,917	(25,886,650)	(25,886,650)	-
283400	FAS 109 Goodwill Adit Federal	(131,215,808)	-	(131,215,808)	-	(131,215,808)	-	(131,215,808)
283420	FAS 109 Goodwill Adit Mass	(32,600,201)	-	(32,600,201)	-	(32,600,201)	-	(32,600,201)
283990	ACC Def Inc Tx Other-Misc	(114,913,774)	226,585	(114,687,189)	4,220,182	(110,467,007)	(10,292,932)	(100,174,075)
283CP0	Deferred Taxes - Comprehensive Inco	(352,369)	-	(352,369)	12,966	(339,403)	(31,624)	(307,778)
	Blank Line	-	-	-	-	-	-	-
283	Subtotal	\$ (633,028,990)	\$ 226,585	\$ (632,802,405)	\$ 39,940,191	\$ (592,862,214)	\$ (94,874,028)	\$ (497,988,187)
	Total ADIT	\$ (1,812,451,529)	\$ -	\$ (1,812,451,528)	\$ 423,177,342	\$ (1,389,274,186)	\$ (968,029,832)	\$ (421,244,354)

Notes:

Col. (F) reflects ADIT recovered through the transmission tariff.

NOTE: Numbers may not add due to rounding